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# ANNUAL REPORT-1992

## TOWN OF LINCOLN NEW HAMPSHIRE



For The Fiscal Year Ending  
December 31, 1992



**ANNUAL REPORT**  
of the  
**Officers**  
for the

**TOWN OF**  
**LINCOLN, NH.**

Year Ending  
**December 31, 1992**

**RMC Graphics**  
**Conway, N.H.**



## *Dedication*

It is with a great sense of gratitude and appreciation that this year's annual report is dedicated to **Roger Stewart**.

As he steps down as Representative to the General Court, it is indeed appropriate to recognize his many contributions to the Town of Lincoln.

Born in Bar Harbor, Maine, Roger received his college education at Farmingham State College and the University of Maine. In 1952, he came to Lincoln to assume the position of High School Principal. His tenure with the Lincoln, and subsequently, the Lin-Wood School District continued for 29 years. This gifted educator is fondly remembered by his students as one who inspired a love of learning, while maintaining discipline with a firm but fair hand.

Roger served as Selectman for six years from 1980 to 1987 during a time when the town experienced rapid development. In this position, Roger endeavored to encourage controlled growth without sacrificing the close-knit character of the community.

Roger represented District 4 in the Legislature for ten years where he served as Clerk of the Transportation Committee.

Roger was also a charter member in the North Country Home Health Agency and the Upper Pemigewasset Historical Society. In addition, Roger served as a member of the Budget Committee and as a Library Trustee.

It has been said that if you need something done, go to the busiest person in town. This adage certainly holds true with Roger. He can always be found giving his best efforts to the community. Roger is indeed a "blue chip" citizen and Lincoln is fortunate to call him their own.







*Roger was instrumental in the successful completion of the new Lin-Wood Junior-Senior High School. He is pictured here with the newly formed cooperative school board and other dignitaries at the dedication ceremonies of the school in 1964. Front Row: R. Perham, C. Atwood, G. Hooker, Chairman, M. Georgia, R. Stewart. Back Row: L. Sargent, P. Farnham, J. Chase, J. Patterson, H. Schlaefer.*



*With Roger as their advisor during the 1950's and 60's, the High School Outing Club maintained a very active schedule. In addition to climbing many of the peaks in the White Mountains, this group also organized trips to Washington, DC, Niagara Falls and Bar Harbor, Maine.*





# INDEX

|  |               |
|--|---------------|
| Special Town Meeting .....                   | 5             |
| Minutes of Town Meeting .....                | 6             |
| Town Office .....                            | 12            |
| Town Warrant .....                           | center insert |
| Budget .....                                 | center insert |
| Summary of Inventory .....                   | 14            |
| Soldier's Exemption .....                    | 15            |
| Statement of Debt Service Requirements ..... | 16            |
| 1992 Tax Assessment .....                    | 20            |
| Tax Collector's Report .....                 | 21            |
| Town Clerk's Report .....                    | 24            |
| Planning Department Report .....             | 25            |
| Report of the Public Library .....           | 27            |
| Police Department Report .....               | 28            |
| Report of the Fire Department .....          | 30            |
| Report of the Recreation Department .....    | 32            |
| Town Telephone Numbers .....                 | 34            |
| Unaudited 1992 Payroll by Department .....   | 35            |
| Auditor's Report .....                       | 39            |
| Welfare Statistics .....                     | 61            |
| Vital Statistics .....                       | 62            |

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SPECIAL TOWN MEETING

NOVEMBER 9, 1992

THE MEETING WAS CALLED TO ORDER AT 7:30 P.M. BY MODERATOR PRO TEM,  
DAVID THOMPSON.

ARTICLE #1: TO SEE IF THE TOWN WILL VOTE, PURSUANT TO RSA 35:15,  
TO DESIGNATE THE BOARD OF SELECTMEN AS AGENTS OF THE  
TOWN TO EXPEND FUNDS APPROPRIATED TO THE REVALUATION  
CAPITAL RESERVE FUND AS ESTABLISHED BY ARTICLE 31 OF  
THE 1989 ANNUAL TOWN MEETING.

SO MOVED BY RICHARD BROWN, SECONDED BY K. JEANNE LAVIGNE.

DANNY BOURASSA MADE A MOTION TO TABLE THIS ARTICLE UNTIL THE ANNUAL  
TOWN MEETING IN MARCH 1993, SECONDED BY ROLAND BOURASSA. A HAND  
VOTE REQUESTED RESULTED AS FOLLOWS: YES-5 NO-7. MOTION DEFEATED.

A VOTE WAS THEN TAKEN ON ARTICLE #1 AS WRITTEN. AFFIRMATIVE VOTE  
WITH SOME OPPOSITION.

ROGER STEWART MADE A MOTION TO ADJOURN THE MEETING AT 7:45 P.M.,  
SECONDED BY SANDY DOVHOLUK. VOTE IN THE AFFIRMATIVE-UNANIMOUS.

RESPECTFULLY SUBMITTED

*Sandy Dovholuk*  
SANDY DOVHOLUK

TOWN CLERK

MINUTES OF TOWN MEETING  
LINCOLN, NEW HAMPSHIRE  
MARCH 10, 1992

- - - - -

The meeting was called to order at 10:00 a.m. by Jay Bartlett, Moderator. A motion was made by Sandy Dovholuk, seconded by Jane Duguay, to open the polls and dispense with the reading of the remaining articles of the warrant until the business meeting began. Vote in the affirmative-unanimous.

The moderator called the meeting to order at 7:30 p.m. He then made rules of the meeting to be followed. 1. When speaking you must use the microphone in order that the recording will be heard on tape. 2. Amendments must be in writing and given to the clerk for proper wording. 3. Non-residents cannot speak unless a vote is taken by the voters.

ARTICLE #1: To choose all necessary Town Officers for the year ensuing:

Selectman for Three Years: (Vote for One)

|                 |           |
|-----------------|-----------|
| Deanna Calistro | 188 votes |
| Paula Houde     | 1 vote    |
| David Thompson  | 1 vote    |
| Roger Stewart   | 1 vote    |
| Wilfred Bishop  | 3 vote    |

Town Clerk for One Year:

Vote for One

|                |           |
|----------------|-----------|
| Sandy Dovholuk | 191 votes |
| Jeanne Lavigne | 1 vote    |

Treasurer for One Year:

Vote for One

|                |           |
|----------------|-----------|
| Earl Rannacher | 192 votes |
|----------------|-----------|

Moderator for One Year:

Vote for One

|                 |           |
|-----------------|-----------|
| Jay P. Bartlett | 191 votes |
|-----------------|-----------|

Budget Committee for Two Years (Vote for One)

|                   |          |
|-------------------|----------|
| Joe Conn          | 10 votes |
| Peter Spanos      | 2 votes  |
| Bruce Engler      | 4 votes  |
| Roger Stewart     | 2 votes  |
| Wilfred Bishop    | 3 votes  |
| Jane Bartlett     | 1 vote   |
| Roger Harrington  | 1 vote   |
| Joe Chenard       | 1 vote   |
| Michael Peltier   | 1 vote   |
| Steve Horan       | 1 vote   |
| Gloria Morin      | 1 vote   |
| Edward Clark      | 1 vote   |
| David Thompson    | 1 vote   |
| Pat McTeague      | 1 vote   |
| Floyd Murphy      | 1 vote   |
| Wally Rennie      | 1 vote   |
| Jay Bartlett      | 1 vote   |
| Kathleen O'Connor | 1 vote   |
| Fred Branscombe   | 1 vote   |

|                |        |
|----------------|--------|
| Peter Govoni   | 1 vote |
| Paula Houde    | 1 vote |
| Daryl Lavigne  | 1 vote |
| Danny Bourassa | 1 vote |
| Jim Beaudin    | 1 vote |
| Paul Beaudin   | 1 vote |

#### Budget Committee for Three Years (Vote for Four)

|                     |           |
|---------------------|-----------|
| Jeffrey Woodward    | 169 votes |
| Joe Conn            | 17 votes  |
| Bruce Engler        | 12 votes  |
| Roger Stewart       | 9 votes   |
| Sue Whitman         | 3 votes   |
| Celeste Reardon     | 2 votes   |
| Pat Romprey         | 1 vote    |
| Pam Dyer            | 1 vote    |
| David Thompson      | 1 vote    |
| Joanne Engler       | 1 vote    |
| Carol Govoni        | 1 vote    |
| Wayne Tetley        | 1 vote    |
| Mary Donahue        | 1 vote    |
| Fred Branscombe     | 1 vote    |
| Steve Horan         | 1 vote    |
| Beth Horan          | 1 vote    |
| Theresa Lehouillier | 1 vote    |
| Jim Beaudin         | 1 vote    |
| Louis Corbeil       | 1 vote    |
| John Patterson      | 1 vote    |
| Katherine Dauphine  | 1 vote    |
| Deb Willey          | 1 vote    |

#### Trustee of Trust Funds for Two Years Vote for One

|                 |         |
|-----------------|---------|
| Virginia Ohlson | 3 votes |
| W. Murray Clark | 1 vote  |
| Jalbert         | 1 vote  |
| Donna Thompson  | 1 vote  |
| Susan Whitman   | 1 vote  |
| Celeste Reardon | 1 vote  |
| Barbara Hooker  | 1 vote  |
| John Patterson  | 1 vote  |
| Steve Horan     | 1 vote  |
| Joyce Weldon    | 1 vote  |

#### Library Trustee for Three Years Vote for One

|                 |           |
|-----------------|-----------|
| Celeste Reardon | 176 votes |
|-----------------|-----------|

#### Supervisor of the Checklist for Six Years Vote for One

|                 |         |
|-----------------|---------|
| Doris Tetley    | 7 votes |
| Susan Whitman   | 3 votes |
| Jane Duguay     | 4 votes |
| Cheryl Bourassa | 3 votes |
| Roger Stewart   | 2 votes |
| Wally Rennie    | 2 votes |
| Roland Bourassa | 1 vote  |
| Bob Henderson   | 1 vote  |



|                |        |
|----------------|--------|
| Mary Donahue   | 1 vote |
| Sandy Dovholuk | 1 vote |
| Barbara Hooker | 1 vote |

Duncan Riley made a motion to restrict reconsideration votes to RSA 40:10, seconded by Lance Burak. Vote affirmative-unanimous.

ARTICLE #2: Are you in favor of adopting amendments to the Lincoln Land Use Plan Ordinance as proposed by the Planning Board?

Yes: 121 No: 61 Vote in the affirmative.

ARTICLE #3: Are you in favor of adopting the amendments to the Lincoln Sign Ordinance as proposed by the Planning Board?

Yes: 109 No: 74 Vote in the affirmative.

ARTICLE #4: Are you in favor of the request to rezone all of the land, owned by Daryl Lavigne, except for at least 15,000 sq. ft. around his home on Hanson Farm Road, from the Rural Residential Zone to the General Use Zone?

Yes: 85 No: 111 Vote defeated.

ARTICLE #5: To see if the Town will vote to raise and appropriate the sum of \$2,276,095 for the purpose of General Government; Public Safety; Highways, Sanitation, and Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest for the ensuing year, exclusive of capital items, so moved by Earl Rannacher, seconded by Roland Bourassa.

Paul Beaudin made a motion to allow Dan Crean to speak on this matter to explain how the moneys could be spent if voted on the way this was written, seconded by June Dutilly. Vote in the affirmative-unanimous.

Roger Stewart made a motion to recess for five minutes to allow Mr. Crean to explain to Mr. Beaudin that by voting on this article the way it is written that moneys could be spent the same way even if they were voted on separately, seconded by Ed O'Brien. Vote in the affirmative-unanimous.

The meeting was called back to order at 8:12 when Mr. Beaudin withdrew his original motion to have each category of the budget voted on separately.

Vote on article as read affirmative-unanimous.

ARTICLE #6: To see if the Town will vote to raise and appropriate the sum of \$50,000 to rebuild the sewer line on School Street from Edgewood Street to Main Street, so moved by Louis Corbeil, seconded by Duncan Riley. Vote in the affirmative-unanimous.

ARTICLE #7: To see if the Town will vote to raise and appropriate the sum of \$50,000 to begin a rehabilitation of the Sewer System (Phase I) on Route #3, so moved by Celeste Reardon, seconded by Duncan Riley. Vote in the affirmative-unanimous.

ARTICLE #8: To see if the Town will vote to raise and appropriate the sum of \$12,000 for a Radio in the Communications Center, so moved by Louis Corbeil, seconded by Roger Landry.

Ronald Lavigne made a motion to pass over this article until he could get some figures together on leasing the equipment instead of buying, seconded by June Dutilly. Vote in the negative to pass over this article.

Ronald Lavigne made a motion to amend this article to raise the sum of \$3,000 for leasing of the equipment in the Communication Center, no second.

Vote on article as read in the affirmative-some opposition.

ARTICLE #9: To see if the Town will vote to raise and appropriate the sum of \$4,000 for Site Improvements at the Route #3 Salt Barn, so moved by Roger Landry, seconded by Barry Avery. Vote in the affirmative-unanimous.

ARTICLE #10: To see if the Town will vote to raise and appropriate the sum of \$3,500 for Renovations in the Police Station, so moved by Earl Rannacher, seconded by O.J. Robinson. Vote in the affirmative-unanimous.

ARTICLE #11: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of the Memorial Park Monument Fund and to appoint the Memorial Committee as agents of the fund, so moved by Duncan Riley, seconded by Paul Beaudin. Vote in the affirmative-unanimous.

ARTICLE #12: To see if the Town will vote to raise and appropriate the sum of \$2,000 to the Memorial Park Monument Capital Reserve Fund, so moved by Roland Bourassa, seconded by Roger Stewart.

Mike Peltier made a motion to amend this article from \$2,000 to \$5,000 thus increasing article by \$3,000, seconded by Alice Bishop. Vote on amendment in the affirmative-unanimous. Vote on Article as amended in the affirmative-unanimous.

ARTICLE #13: To see if the Town will vote to raise and appropriate the sum of \$ 30,000 for Reconstructing Sidewalks, so moved by Paul Beaudin, seconded by Roger Landry. Vote in the affirmative-unanimous.

ARTICLE #14: To see if the Town will vote to raise and appropriate the sum of \$6,000 for the Design of Future Sidewalks, so moved by Dick Brown, seconded by Duncan Riley. Vote in the affirmative-some opposition.

ARTICLE #15: To see if the Town will vote to raise and appropriate the sum of \$30,000 for Water System Improvements, so moved by Dick Brown, seconded by Deanna Calistro. Vote in the affirmative-unanimous.

ARTICLE #16: To see if the Town will vote to raise and appropriate the sum of \$40,000 for the Revaluation Capital Reserve Fund, so moved by Duncan Riley, seconded by Earl Rannacher. Vote in the affirmative-unanimous.

ARTICLE #17: To see if the Town will vote to raise and appropriate the sum of \$19,000 for the purchase of a Police Cruiser, so moved by Duncan Riley, seconded by Roger Landry. Vote in the affirmative-some opposition.

Stanley Dovholuk questioned the Police Department as to whether or not they have ever looked into a more compact style vehicle and Chief Ohlson commented on the fact that there are only a few companies who deal with making of police cruisers, but that they had in fact considered them but are not practical at this time.

ARTICLE #18: To see if the Town will vote to raise and appropriate the sum of \$25,000 for the Public Works Capital Reserve Fund, so moved by Duncan Riley, seconded by Deanna Calistro. Vote in the affirmative-unanimous.

ARTICLE #19: To see if the Town will vote to raise and appropriate the sum of \$15,000 for the purchase of a 3/4 Ton Pick-up, with equipment, and authorize withdrawal of \$15,000 from the Public Works Vehicles Capital Reserve Fund created for that purpose, so moved by Roger Landry, seconded by Roger Stewart. Vote in the affirmative-unanimous.

ARTICLE #20: To see if the Town will vote to raise and appropriate the sum of \$50,000 to be placed in the Fire Department Truck Capital Reserve Fund, so moved by Dean Stevens, seconded by Celeste Reardon. Vote in the affirmative-unanimous.

ARTICLE #21: To see if the Town will vote to raise and appropriate the sum of \$50,000 to be placed in the Town Building Capital Reserve Fund, so moved by Earl Rannacher, seconded by Duncan Riley. Vote in the affirmative-unanimous.

ARTICLE #22: To see if the Town will vote to raise and appropriate the sum of \$10,000 for the Recreation Area Building Fund, so moved by Earl Rannacher, seconded by Roland Bourassa. Vote in the affirmative-unanimous.

ARTICLE #23: To see if the Town will vote to raise and appropriate the sum of \$15,000 for the Library Building Addition Capital Reserve Fund, so moved by Roger Stewart, seconded by Barry Avery. Vote in the affirmative-unanimous.

ARTICLE #24: To see if the Town will vote to authorize the Town Manager, with the approval of the Selectmen, to sell surplus personal property having a value of less than \$1,000, so moved by Roger Landry, seconded by Duncan Riley. Vote in the affirmative-unanimous.

ARTICLE #25: To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's Deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, pursuant to RSA 80:80, so moved by Roger Stewart, seconded by Duncan Riley. Vote in the affirmative-unanimous.

ARTICLE # 26: To see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the State, Federal or other governmental unit or a private source which becomes available during the year, in accordance with RSA 31:95-b, so moved by Barry Avery, seconded by Duncan Riley. Vote in the affirmative-unanimous.

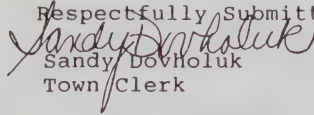
ARTICLE #27: To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes, so moved by Duncan Riley, seconded by O.J. Robinson. Vote in the affirmative-unanimous.

ARTICLE #28: To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and



to do all things incidental thereto. Vote in the affirmative-unanimous.

ARTICLE #29: To transact any other business that may legally come before this meeting, there being none, Pat McTeague made a motion to adjourn meeting, seconded by Bruce Engler. Vote in the affirmative-unanimous.

Respectfully Submitted  
  
Sandy Dovholuk  
Town Clerk

Town of Lincoln, New Hampshire

Town Officers for the Year Ending December 31, 1992

Selectmen

Lance Burak  
(Term Ends March '93)

Duncan Riley  
(Term Ends March '94)

Deanna Calistro  
(Term Ends March '95)

Town Manager

Richard B. Brown

Moderator

Jay Bartlett

Treasurer

Earl Rannacher

Town Planner & Compliance Officer

Marc Resnick

Executive Secretary

Kalene H. Roberts

Town Clerk & Tax Collector

Sandy Dovholuk

*Police Chief*

R. Craig Ohlson

*Fire Chief*

Joseph McInnis, Sr.  
(Deceased October 17, 1992)

Clifton Dauphine  
(Appointed November 20, 1992)

*Librarian*

Carol Govoni

*Supervisors of the Checklist*

Jane Duguay      Robert Henderson      Cheryl Bourassa

*Budget Committee*

*Term Expires 1993:*

David Thompson  
Edward Clark  
Celeste Reardon  
Paul J. Beaudin II  
Louise Willey

*Term Expires 1994:*

Joan Hughes  
Earl Rannacher  
O.J. Robinson  
Joseph Conn

*Term Expires 1995:*

Jeffrey Woodward  
Bruce Engler

*Library Trustees*

Donna Thompson      Barbara Rennie      Celeste Reardon

*Trustee of Trust Funds*

K. Jeanne Lavigne



Town of Lincoln  
1992 Summary of Inventory

\*\*\*\*\*

Value of Land Only:

|                       |             |
|-----------------------|-------------|
| Current Use           | \$ 32,633   |
| Residential           | 142,027,700 |
| Commercial/Industrial | 22,764,000  |

\*\*\*\*\*  
Total Value of Taxable Land \$164,824,333  
\*\*\*\*\*

Value of Buildings Only:

|                       |               |
|-----------------------|---------------|
| Residential           | \$251,005,950 |
| Manufactured Housing  | 328,050       |
| Commercial/Industrial | 21,860,800    |

\*\*\*\*\*  
Total Value of Taxable Buildings \$273,194,800  
\*\*\*\*\*  
Total Value of Public Utilities \$ 2,986,600  
\*\*\*\*\*  
Total Valuation Before Exemptions \$441,005,733  
\*\*\*\*\*

LESS: Value of Elderly Exemptions - 1,786,050

LESS: Value of Blind Exemptions - 30,000

\*\*\*\*\*  
LESS: Total Value of Exemptions - \$ 1,816,050  
\*\*\*\*\*

\*\*\*\*\*

Total Valuation on which Tax Rate is Computed \$439,189,683

\*\*\*\*\*

## VETERAN'S & VETERAN'S WIDOW'S

### EXEMPTIONS - 1992

ALDRIDGE, Victor  
ALEXANDER, Bruce  
AVERY, Sherwood B.  
AYLWARD, David J.  
BARTLETT, Dana  
BARTLETT, Scott W.  
BEAUDIN, Paul J.  
BECKWITH, Jennie C.  
BIEDERMAN, R. J.  
BISHOP, Wilfred T.  
BOSSIE, Gilman  
BOURASSA, Roland  
BOYLE, James R.  
BRANSCOMBE, Fred  
BUJEAUD, James I. S.  
BURBANK, Ruth  
BURROWS, Ronald W.  
BURT, Earl  
BUSSEY, Stella  
CARON, Wilfred J.  
CARR, Norman  
CARTER, Roy  
CIARLEGLIO, Esther  
CLARY, Kenneth  
CLARY, Maurine  
CLOUTIER, Sylvina  
CONN, Evelyn  
CONN, James M.  
CONN, William  
CONWAY, John  
CORUM, Robert  
DEAN, Mary  
DOVHOLUK, Balch  
DOVHOLUK, Thomas  
DRAPEAU, Joseph  
DURRELL, Clayton  
EDSON, Raymond  
EVANS, William H.

FLAGG, Joseph  
FLETCHER, Ronald  
FOX, Bernadette  
GAGNE, Robert  
GIONET, Edmond  
GOODBOUT, Lottie  
GOODBOUT, Richard  
GOODIN, Mary E.  
GREENWOOD, Goldie  
HARRINGTON, Arthur  
HARRINGTON, Roger  
HAYNES, Nathan  
HENDERSON, Robert  
HOGAN, William  
HOUE, Normand  
HUGHES, Joan  
HUOT, Francis E.  
IAROCCHI, Michael  
JALBERT, Eugene O.  
JEFFRIES, Eleanor  
KOSCH, Francis  
LABRIE, Joseph R. Jr.  
LANDRY, Laurent  
LANE, George A.  
LARUE, Mary  
LEDGER, Wilfred  
LEGASSE, Rene  
LEONARD, John  
LIBBY, Roger  
MARTELL, Edwin  
MCINNIS, Joseph  
MCTEAGUE, Kevin L.  
MITTEN, Esther A.  
MORTIMER, William  
MORIN, Claude  
MORTZ, Bernard  
MURPHY, Floyd  
NOSEWORTHY, Robert

O'BRIEN, Elizabeth  
O'BRIEN, Juliet  
O'ROURKE, Raymond  
O'ROURKE, Richard  
PATTERSON, John  
PHILBROOK, Charles  
PRESTON, Charles  
RANNACHER, Earl  
RANNACHER, Harold  
REARDON, Patrick M.  
RENNIE, Wallace  
ROBIE, Charles  
ROBINSON, Lois A.  
SARGENT, Irene B.  
SCHLAEFER, Herman  
SPANOS, Pauline  
STEADMAN, Florence  
STEWART, Roger  
STRICKLAND, George  
STRICKLAND, Henry  
TARDIF, Roland  
TESTA, Richard  
TETLEY, Paul D.  
THERIAULT, Robert  
THIBEAULT, Louise  
THOMPSON, David  
THOMPSON, Roger  
TORREY, Hattie L.  
VAUGHN, E. John  
WALSH, James  
WATSON, Louise  
WELDON, Joyce C.  
WHITMAN, Dale  
WIGGETT, Earl  
WILLEY, William  
WOODWARD, Laurence

# 1983 WATER (LWC) PROJECT

## NEW HAMPSHIRE MUNICIPAL BOND BANK 1983 Series A

| Period Ending | Principal Schedule  | Interest Schedule  | Total Outstanding  |
|---------------|---------------------|--------------------|--------------------|
| 15-Jan-93     | 0.00                | 2,893.23           | 2,893.23           |
| 15-Jul-93     | 15,000.00           | 3,077.50           | 18,077.50          |
| 15-Jan-94     | 0.00                | 2,190.85           | 2,190.85           |
| 15-Jul-94     | 10,000.00           | 2,395.00           | 12,395.00          |
| 15-Jan-95     | 0.00                | 1,712.88           | 1,712.88           |
| 15-Jul-95     | 10,000.00           | 1,930.00           | 11,930.00          |
| 15-Jan-96     | 0.00                | 1,274.02           | 1,274.02           |
| 15-Jul-96     | 10,000.00           | 1,455.00           | 11,455.00          |
| 15-Jan-97     | 0.00                | 753.49             | 753.49             |
| 15-Jul-97     | 10,000.00           | 970.00             | 10,970.00          |
| 15-Jan-98     | 0.00                | 308.14             | 308.14             |
| 15-Jul-98     | 10,000.00           | 485.00             | 10,485.00          |
| <b>TOTAL</b>  | <b>\$ 65,000.00</b> | <b>\$19,445.11</b> | <b>\$84,445.11</b> |

NIC = 8.894358%

# 1985 WATER (COLD SPRING) PROJECT

## NEW HAMPSHIRE MUNICIPAL BOND BANK 1985 Series C

| Period Ending | Principal Schedule  | Interest Schedule  | Total Outstanding   |
|---------------|---------------------|--------------------|---------------------|
| 15-Feb-93     | 15,000.00           | 5,370.00           | 20,370.00           |
| 15-Aug-93     | 0.00                | 4,624.95           | 4,624.95            |
| 15-Feb-94     | 15,000.00           | 4,702.50           | 19,702.50           |
| 15-Aug-94     | 0.00                | 3,933.53           | 3,933.53            |
| 15-Feb-95     | 15,000.00           | 4,035.00           | 19,035.00           |
| 15-Aug-95     | 0.00                | 3,272.55           | 3,272.55            |
| 15-Feb-96     | 15,000.00           | 3,367.50           | 18,367.50           |
| 15-Aug-96     | 0.00                | 2,626.36           | 2,626.36            |
| 15-Feb-97     | 15,000.00           | 2,700.00           | 17,700.00           |
| 15-Aug-97     | 0.00                | 1,961.08           | 1,961.08            |
| 15-Feb-98     | 15,000.00           | 2,025.00           | 17,025.00           |
| 15-Aug-98     | 0.00                | 1,261.38           | 1,261.38            |
| 15-Feb-99     | 15,000.00           | 1,350.00           | 16,350.00           |
| 15-Aug-99     | 0.00                | 609.16             | 609.16              |
| 15-Feb-00     | 15,000.00           | 675.00             | 15,675.00           |
| <b>TOTAL</b>  | <b>\$120,000.00</b> | <b>\$42,514.01</b> | <b>\$162,514.01</b> |

NIC = 8.7000%

1988 VARIOUS

(WATER TANK, MAPLE ST. & POLLARD RD.)

NEW HAMPSHIRE MUNICIPAL BOND BANK 1988 Series C

| Period<br>Ending | Principal<br>Schedule | Interest<br>Schedule | Total<br>Outstanding |
|------------------|-----------------------|----------------------|----------------------|
| 15-Jan-93        | 75,000.00             | 48,412.50            | 123,412.50           |
| 15-Jul-93        | 0.00                  | 45,600.00            | 45,600.00            |
| 15-Jan-94        | 75,000.00             | 45,600.00            | 120,600.00           |
| 15-Jul-94        | 0.00                  | 42,787.50            | 42,787.50            |
| 15-Jan-95        | 75,000.00             | 42,787.50            | 117,787.50           |
| 15-Jul-95        | 0.00                  | 39,975.00            | 39,975.00            |
| 15-Jan-96        | 75,000.00             | 39,975.00            | 114,975.00           |
| 15-Jul-96        | 0.00                  | 37,162.50            | 36,162.50            |
| 15-Jan-97        | 75,000.00             | 37,162.50            | 112,162.50           |
| 15-Jul-97        | 0.00                  | 34,350.00            | 34,350.00            |
| 15-Jan-98        | 75,000.00             | 34,350.00            | 109,350.00           |
| 15-Jul-98        | 0.00                  | 31,537.50            | 31,537.50            |
| 15-Jan-99        | 75,000.00             | 31,537.50            | 106,537.50           |
| 15-Jul-99        | 0.00                  | 28,725.00            | 28,725.00            |
| 15-Jan-00        | 75,000.00             | 28,725.00            | 103,725.00           |
| 15-Jul-00        | 0.00                  | 25,905.00            | 25,905.00            |
| 15-Jan-01        | 75,000.00             | 25,905.00            | 100,905.00           |
| 15-Jul-01        | 0.00                  | 23,085.00            | 23,085.00            |
| 15-Jan-02        | 75,000.00             | 23,085.00            | 98,095.00            |
| 15-Jul-02        | 0.00                  | 20,265.00            | 20,265.00            |
| 15-Jan-03        | 75,000.00             | 20,265.00            | 95,265.00            |
| 15-Jul-03        | 0.00                  | 17,407.50            | 17,407.50            |
| 15-Jan-04        | 75,000.00             | 17,407.50            | 92,407.50            |
| 15-Jul-04        | 0.00                  | 14,550.00            | 14,550.00            |
| 15-Jan-05        | 75,000.00             | 14,550.00            | 89,550.00            |
| 15-Jul-05        | 0.00                  | 11,655.00            | 11,655.00            |
| 15-Jan-06        | 75,000.00             | 11,655.00            | 86,655.00            |
| 15-Jul-06        | 0.00                  | 8,760.00             | 8,760.00             |
| 15-Jan-07        | 75,000.00             | 8,760.00             | 83,760.00            |
| 15-Jul-07        | 0.00                  | 5,865.00             | 5,865.00             |
| 15-Jan-08        | 75,000.00             | 5,865.00             | 80,865.00            |
| 15-Jul-08        | 0.00                  | 2,932.50             | 2,932.50             |
| 15-Jan-09        | 75,000.00             | 2,932.50             | 77,932.50            |
| <hr/>            |                       |                      |                      |
| TOTAL            | \$1,275,000.00        | \$829,537.50         | \$2,104,537.50       |

NIC = 7.6319%



**1987 VARIOUS (FIRE STATION, FIRE TRUCK & LIFT STATION)  
NEW HAMPSHIRE MUNICIPAL BOND BANK**

| Period<br>Ending | Principal<br>Schedule | Interest<br>Schedule | Total<br>Outstanding |
|------------------|-----------------------|----------------------|----------------------|
| 15-Jan-93        | 0.00                  | 3,912.50             | 3,912.50             |
| 15-Jul-93        | 25,000.00             | 3,912.50             | 28,912.50            |
| 15-Jan-94        | 0.00                  | 2,931.25             | 2,931.25             |
| 15-Jul-94        | 25,000.00             | 2,931.25             | 27,931.25            |
| 15-Jan-95        | 0.00                  | 1,950.00             | 1,950.00             |
| 15-Jul-95        | 25,000.00             | 1,950.00             | 26,950.00            |
| 15-Jan-96        | 0.00                  | 968.75               | 968.75               |
| 15-Jul-96        | 25,000.00             | 968.75               | 25,968.75            |
| <b>TOTAL</b>     | <b>\$100,000.00</b>   | <b>\$19,525.00</b>   | <b>\$119,525.00</b>  |

NIC = 7.205498%

**1987 SEWER TREATMENT PLANT UPGRADE  
NEW HAMPSHIRE MUNICIPAL BOND BANK**

| Period<br>Ending | Principal<br>Schedule | Interest<br>Schedule | Total<br>Outstanding |
|------------------|-----------------------|----------------------|----------------------|
| 15-Jan-93        | 0.00                  | 14,680.00            | 14,680.00            |
| 15-Jul-93        | 40,000.00             | 14,680.00            | 54,680.00            |
| 15-Jan-94        | 0.00                  | 13,360.00            | 13,360.00            |
| 15-Jul-94        | 40,000.00             | 13,360.00            | 53,360.00            |
| 15-Jan-95        | 0.00                  | 12,000.00            | 12,000.00            |
| 15-Jul-95        | 40,000.00             | 12,000.00            | 52,000.00            |
| 15-Jan-96        | 0.00                  | 10,610.00            | 10,610.00            |
| 15-Jul-96        | 40,000.00             | 10,610.00            | 50,610.00            |
| 15-Jan-97        | 0.00                  | 9,200.00             | 9,200.00             |
| 15-Jul-97        | 40,000.00             | 9,200.00             | 49,200.00            |
| 15-Jan-98        | 0.00                  | 7,750.00             | 7,750.00             |
| 15-Jul-98        | 40,000.00             | 7,750.00             | 47,750.00            |
| 15-Jan-99        | 0.00                  | 6,270.00             | 6,270.00             |
| 15-Jul-99        | 40,000.00             | 6,270.00             | 46,270.00            |
| 15-Jan-00        | 0.00                  | 4,760.00             | 4,760.00             |
| 15-Jul-00        | 40,000.00             | 4,760.00             | 44,760.00            |
| 15-Jan-01        | 0.00                  | 3,210.00             | 3,210.00             |
| 15-Jul-01        | 40,000.00             | 3,210.00             | 43,210.00            |
| 15-Jan-02        | 0.00                  | 1,620.00             | 1,620.00             |
| 15-Jul-02        | 40,000.00             | 1,620.00             | 41,620.00            |
| <b>TOTAL</b>     | <b>\$400,000.00</b>   | <b>\$166,920.00</b>  | <b>\$566,920.00</b>  |

NIC = 7.28311%

# 1987 INCINERATOR UNIT

NEW HAMPSHIRE MUNICIPAL BOND BANK 1987 Series B

| Period<br>Ending | Principal<br>Schedule | Interest<br>Schedule | Total<br>Outstanding |
|------------------|-----------------------|----------------------|----------------------|
| 15-Jan-93        | 20,000.00             | 7,216.25             | 27,216.25            |
| 15-Jul-93        | 0.00                  | 6,536.25             | 6,536.25             |
| 15-Jan-94        | 20,000.00             | 6,536.25             | 26,536.25            |
| 15-Jul-94        | 0.00                  | 5,836.25             | 5,836.25             |
| 15-Jan-95        | 20,000.00             | 5,836.25             | 25,836.25            |
| 15-Jul-95        | 0.00                  | 5,126.25             | 5,126.25             |
| 15-Jan-96        | 20,000.00             | 5,126.25             | 25,126.25            |
| 15-Jul-96        | 0.00                  | 4,406.25             | 4,406.25             |
| 15-Jan-97        | 20,000.00             | 4,406.25             | 24,406.25            |
| 15-Jul-97        | 0.00                  | 3,676.25             | 3,676.25             |
| 15-Jan-98        | 20,000.00             | 3,676.25             | 23,676.25            |
| 15-Jul-98        | 0.00                  | 2,936.25             | 2,936.25             |
| 15-Jan-99        | 15,000.00             | 2,936.25             | 17,936.25            |
| 15-Jul-99        | 0.00                  | 2,370.00             | 2,370.00             |
| 15-Jan-00        | 15,000.00             | 2,370.00             | 17,370.00            |
| 15-Jul-00        | 0.00                  | 1,792.50             | 1,792.50             |
| 15-Jan-01        | 15,000.00             | 1,792.50             | 16,792.50            |
| 15-Jul-01        | 0.00                  | 1,207.50             | 1,207.50             |
| 15-Jan-02        | 15,000.00             | 1,207.50             | 16,207.50            |
| 15-Jul-02        | 0.00                  | 607.50               | 607.50               |
| 15-Jan-03        | 15,000.00             | 607.50               | 15,607.50            |
| TOTAL            | \$235,000.00          | \$107,691.25         | \$342,691.25         |

NIC = 7.4137%

# 1992 Tax Assessment

|  |                            |             |               |
|--|----------------------------|-------------|---------------|
| *****  |                            |             |               |
| <u>Town Portion:</u>   |                            |             |               |
| Total Town Appropriations  |                            | \$2,690,595 |               |
| Less: Total Revenues & Credits                                   |                            | - 1,169,232 |               |
| Net Town Appropriation   |                            | \$1,521,363 |               |
| Add: Overlay   | 217,667                    |             |               |
| War Credits  | <u>12,400</u>              |             |               |
| Subtotal   |                            | \$ 230,067  |               |
|  |                            |             | \$1,751,430   |
| Less: Shared Revenue Returned to Town                            |                            | - 50,591    |               |
| *****  |                            |             |               |
| Approved Town Effort   |                            |             | \$1,700,839   |
| Municipal Tax Rate   | \$3.87 (39% of total rate) |             |               |
| *****  |                            |             |               |
| <u>School Portion:</u>   |                            |             |               |
| School Assessment-Lincoln  |                            | \$2,332,775 |               |
| Less: Shared Revenue Returned to Town                            |                            | - 99,426    |               |
| *****  |                            |             |               |
| Approved School Effort   |                            |             | \$2,233,349   |
| School Tax Rate  | \$5.09 (51% of total rate) |             |               |
| *****  |                            |             |               |
| <u>County Portion:</u>   |                            |             |               |
| County Assessment  |                            | \$ 462,892  |               |
| Less: Shared Revenue Returned to Town                            |                            | - 9,576     |               |
| *****  |                            |             |               |
| Approved County Effort   |                            |             | \$ 453,316    |
| County Tax Rate  | \$1.03 (10% of total rate) |             |               |
| *****  |                            |             |               |
| <u>Commitment Analysis:</u>                                      |                            |             |               |
| Total Property Taxes Assessed                                    |                            | \$4,387,504 |               |
| Less: War Service Credits  |                            | - 12,400    |               |
| Property Tax Commitment  |                            | \$4,375,104 |               |
| *****  |                            |             |               |
| <u>Proof of Rate:</u>  |                            |             |               |
| Valuation multiplied by Total Tax Rate equals Taxes to be Raised |                            |             |               |
| 439,189,683  | x                          | 9.99        | = \$4,387,504 |
| *****  |                            |             |               |

TAX COLLECTOR'S REPORT

FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 1992

|                           | <u>1993*</u> | <u>***LEVIES OF***</u><br><u>1992</u> | <u>Prior</u>    |
|---------------------------|--------------|---------------------------------------|-----------------|
| <b>Uncollected Taxes</b>  |              |                                       |                 |
| - Beg. of Year**:         |              |                                       | 1,079,888.00    |
| Property Taxes            |              | -0-                                   |                 |
| Resident Taxes            |              | -0-                                   | -0-             |
| Land Use Change           |              | -0-                                   | -0-             |
| Yield Taxes               |              | -0-                                   | -0-             |
| Utilities                 |              | -0-                                   | -0-             |
|                           |              | -0-                                   | -0-             |
|                           |              |                                       |                 |
|                           |              |                                       |                 |
| <b>Revenues Committed</b> |              |                                       |                 |
| - This Year:              |              |                                       |                 |
| Property Taxes            |              | 4,379,071.00                          | -0-             |
| Resident Taxes            |              | -0-                                   | -0-             |
| Land Use Change           |              | -0-                                   | -0-             |
| Yield Taxes               |              | -0-                                   | -0-             |
| Utilities                 |              | -0-                                   | -0-             |
|                           |              |                                       |                 |
|                           |              |                                       |                 |
|                           |              |                                       |                 |
| <b>Overpayment:</b>       |              |                                       |                 |
| Property Taxes            |              | 14,580.75                             | 680.00          |
| Resident Taxes            |              | -0-                                   | -0-             |
| Land Use Change           |              | -0-                                   | -0-             |
| Yield Taxes               |              | -0-                                   | -0-             |
|                           |              |                                       |                 |
|                           |              |                                       |                 |
| <b>Interest Collected</b> |              |                                       |                 |
| On Delinquent Tax         |              | 6,015.54                              | 85,417.13       |
| <b>Collected Resident</b> |              |                                       |                 |
| <b>Tax Penalties</b>      |              |                                       |                 |
|                           |              |                                       |                 |
| <b>TOTAL DEBITS</b>       | \$           | \$ 4,399,667.29                       | \$ 1,165,985.13 |
|                           | =====        | =====                                 | =====           |

\*This column is for municipalities whose fiscal year ends June 30.  
 \*\*This amount should be the same as last year's ending balance.



## TAX COLLECTOR'S REPORT

FOR THE MUNICIPALITY OF LINCOLN YEAR ENDING 1992

|                           | <u>1993*</u> | <u>***LEVIES OF***</u><br><u>1992</u> | <u>Prior</u> |
|---------------------------|--------------|---------------------------------------|--------------|
| <b>Remitted to</b>        |              |                                       |              |
| <b>Treasurer During</b>   |              |                                       |              |
| <b>Fiscal Year:</b>       |              |                                       |              |
| Property Taxes            |              | 3,406,177.12                          | 1,077,723.00 |
| Resident Taxes            |              | -0-                                   | -0-          |
| Land Use Change           |              | -0-                                   | -0-          |
| Yield Taxes               |              | -0-                                   | -0-          |
| Utilities                 |              | -0-                                   | -0-          |
| Interest                  |              | 6,015.54                              | 85,417.13    |
| Penalties                 |              | -0-                                   | -0-          |
| Overpayment interest      |              | 3,485.24                              | -0-          |
|                           |              | -0-                                   | -0-          |
| <b>Discounts Allowed:</b> |              | -0-                                   | -0-          |
| <b>Abatements Made:</b>   |              |                                       |              |
| Property Taxes            |              | 4,483.25                              | 2,845.00     |
| Resident Taxes            |              | -0-                                   | -0-          |
| Land Use Change           |              | -0-                                   | -0-          |
| Yield Taxes               |              | -0-                                   | -0-          |
| Utilities                 |              | -0-                                   | -0-          |
|                           |              | -0-                                   | -0-          |
|                           |              | -0-                                   | -0-          |
|                           |              | -0-                                   | -0-          |
| <b>Uncollected Rev.</b>   |              |                                       |              |
| <b>- End of Year:</b>     |              |                                       |              |
| Property Taxes            |              | 979,506.14                            | -0-          |
| Resident Taxes            |              | -0-                                   | -0-          |
| Land Use Change           |              | -0-                                   | -0-          |
| Yield Taxes               |              | -0-                                   | -0-          |
| Utilities                 |              | -0-                                   | -0-          |
|                           |              | -0-                                   | -0-          |
|                           |              | -0-                                   | -0-          |
|                           |              | -0-                                   | -0-          |
| <b>TOTAL CREDITS</b>      | <b>\$</b>    | <b>\$</b>                             | <b>\$</b>    |
|                           | =====        | 4,399,667.29                          | 1,165,985.13 |
|                           |              | =====                                 | =====        |

\*This column is for municipalities whose fiscal year ends June 30.

|   | <u>1993*</u> | <u>***ON LEVIES OF***</u><br><u>1992</u> | <u>Prior</u>             |
|---|--------------|--|--------------------------|
| Unredeemed Taxes<br>Balance at Beg.<br>of Fiscal Year   |              |  | 695,620.30               |
| Liens Sold or<br>Executed During<br>Fiscal Year   |              | 847,754.03                               | -0-                      |
| Taxes Paid on<br>Liens After<br>Initial Lien  |              | -0-                                      | -0-                      |
| Interest Collected<br>After Sale/Lien<br>Execution  |              | 11,551.81                                | 108,044.02               |
| Collected<br>Redemption Costs   |              | 1,238.50                                 | 3,408.20                 |
| <b>TOTAL DEBITS</b>   | \$<br>=====  | \$ 860,544.34<br>=====                   | \$ 807,072.52<br>=====   |
| Remittance to<br>Treasurer:<br>Redemptions<br>Interest/Costs<br>(After Sale or<br>Lien Execution) |              | 255,835.55<br>12,790.31                  | 320,476.22<br>111,570.77 |
| Abatements of<br>Unredeemed Taxes   |              | 169.16                                   | 19,120.30                |
| Unredeemed Taxes,<br>Int. & Costs<br>Deeded to Munic.   |              | -0-                                      | 11,161.12                |
| Unredeemed Taxes<br>on Initial<br>Sale/Lien   |              | -0-                                      | -0-                      |
| Unredeemed Taxes<br>on Sales/Liens<br>Executed After<br>Initial Exec.                             |              | 591,749.32                               | 344,744.11               |
| Cash on Hand  |              | -0-                                      | -0-                      |
| <b>TOTAL CREDITS</b>  | \$<br>=====  | \$ 860,544.34<br>=====                   | \$ 807,072.52<br>=====   |

If you are a tax sale municipality, please use the alternate page 3.

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)?

YES

TAX COLLECTOR'S SIGNATURE:

*Sandy Dinkel*

DATE:

1/20/93

# **TOWN CLERK'S REPORT**

**January 1, 1992 to December 31, 1992**

## **Receipts in 1992**

|                         |              |
|-------------------------|--------------|
| Cash on hand 01-01-92   | \$ 250.00    |
| 1992 Auto Registrations | 138,998.00   |
| 1992 Dog Licenses       | 282.00       |
| 1992 Fees and Ucc       | 2,222.88     |
|                         | <hr/>        |
|                         | \$141,752.88 |

## **Remittances to Treasurer**

|                         |              |
|-------------------------|--------------|
| Cash on hand 12-31-92   | \$ 250.00    |
| 1992 Auto Registrations | 138,998.00   |
| 1992 Dog Licenses       | 282.00       |
| 1992 Fees and Ucc       | 2,222.88     |
|                         | <hr/>        |
|                         | \$141,752.88 |

## *Planning Department Report*

Activity for the year increased significantly, particularly in the last months of 1992. Perhaps this is an indication that the local economy is beginning to recover from the recession experienced in the past three years. Another positive indicator is the 20% increase in the issuance of building and sign permits.

Other projects and areas of concern addressed by the Planning Department included a review of the Air National Guard's proposal to convert the A-10 flights to F16s, the US Forest Service's Scenic byway plan, the NH Heritage Trail, expansion of the recycling program and the Summer Youth Job Training Program.

Your Planning Board members in 1992 and their meeting attendance for the year are as follows:

|                |                   |
|----------------|-------------------|
| Philip Gravink | 7 of 9 meetings   |
| Joanne Engler  | 8 of 15 meetings  |
| Rick Weissbrod | 14 of 17 meetings |
| Joe Chenard    | 15 of 17 meetings |
| Pat McTeague   | 16 of 17 meetings |
| Rick Kelley    | 15 of 17 meetings |
| Duncan Riley   | 1 of 17 meetings  |
| Jim Furniss    | 1 of 2 meetings   |

We would like to thank Phil Gravink and Joanne Engler for their dedicated service. Phil has served on the Board since it was reactivated in 1985. He served as Chairman during his final year and was Vice Chairman since 1985. Joanne served as both an alternate and full member and was Vice Chairman at the time of her resignation. Rick Weissbrod and Rick Kelley were both appointed full members of the Board in 1992 by the Selectmen. Rick Weissbrod has since been elected Chairman. Jim Furniss is our newest member since his appointment as an alternate in December.

Several questions will appear on the 1993 ballot for the Annual Meeting which deserve your consideration.

The first amendment to the Land Use Plan Ordinance concerns the creation of a new zone for a small business development park to be located on Town-owned land next to Burndy Corporation. A committee has been formed to review the proposed development of this land and any necessary regulations or restrictions.

The second amendment proposed creates a Floodplain Overlay District which would allow the Town to participate in the National Flood Insurance Program.



Adoption of the third amendment would enact a Shoreland Protection Overlay District. This would allow the Town to regulate the shorelands along the Pemigewasset River rather than the Office of State Planning.

The fourth amendment includes several miscellaneous changes including the regulation of adult oriented business, clarifications relating to tourist attractions, and home businesses.

The final change is the proposed rezoning of the Pollard Brook time-share development on Route #112.

*A detailed description of each of these amendments is being circulated as an insert to this report.*

Respectfully submitted:

Marc Resnick

## *Report of the Public Library*

Our focus in 1992 was to provide quality programming for all ages. To meet this goal, we sponsored several programs for our wide range of patrons. We successfully continued our summer reading program for grade school students and storytime sessions for preschoolers. We also sponsored group trips to the Boston Flower Show and the Nutcracker Ballet in Manchester. A financial planning workshop was held to update senior citizens on the current legal and financial issues associated with retirement. Additionally, we are participating in the Christa McAuliff Planetarium family pass program which allows any patrons free admission to the planetarium in Concord. (Call 745-8159 if you would like to reserve the pass).

Our major equipment acquisition this year was a CD ROM computer. This system is for patron use and is an invaluable reference tool.

Your librarian completed a children's literature workshop at Plymouth State College and also attended several conferences and workshops sponsored by the NH State Library.

In anticipation of enlarging the present library structure, a building committee was formed consisting of Peter Moore, Richard Testa, Betty Simpson, Connie Holman, Paul Beaudin and the Library Trustees. This committee is in the process of interviewing architects and writing a building program that will assess the Library's future needs as we have found space constraints severely taxing our ability to serve increasing public demands. We are also striving to comply with fire regulations and ADA handicap requirements.

Our thanks go to all those who have donated books, materials and time to enhance our library. Worthy of special note is Dick Brown's generous donation of a large collection of books-on-tape which have proved extremely popular. Also, Mohan Prasad has spent many hours programming the new computer to make it user friendly. We greatly appreciate all of these contributions.

We are open on **Monday, Tuesday & Wednesday from 12-5 and 7-9; and on Saturday from 7-9.** We'll be looking forward to seeing all our friends throughout 1993.

Respectfully submitted:

Carol Govoni  
Librarian

## *Lincoln Police Department*

### **1992 Annual Report**

The Police Department implemented several new programs in 1992. These programs included the formation and chartering of an **Emergency Services Explorer Post** (a *Boy Scouts of America* program) under the leadership of Officers Linda Dunn, Gary Finkle and Dispatcher Jane Duguay. Members of the Lin-Wood Ambulance and Lincoln Fire Department along with several volunteers from our community are also assisting with the program. The purpose is to offer young people (ages 14-20) an opportunity to investigate careers in law enforcement (and related criminal justice careers), fire fighting and emergency medical services through classroom and hands-on experience.

A series of seminars for the business community was initiated by Lieutenant Dow and Officer Chivell. Some of the topics presented were counter robbery techniques, handling bad checks, counterfeit money and the recognition of false identification.

The **D.A.R.E. Program** (under the guidance of Officer Tamulonis) continues to be an effective component of the Department's anti-drug program. We have also enhanced our relationship with the Lin-Wood School System by assigning Officer Dunn to coordinate the many issues involving young people that are common between the school and police department.

The Department conducted 832 investigations in 1992 (an increase of 2%) resulting in 220 arrests (an increase of 19%).

The incidence of **UCR Part II Crime** has increased dramatically (a consequence of difficult economic times) showing marked growth in juvenile offenses and domestic violence.

Lincoln's **UCR Part I Crime Index** of 290 ranks it fourth in Grafton County. The breakdown for comparable towns is as follows:

|           |     |
|-----------|-----|
| Lebanon   | 865 |
| Hanover   | 417 |
| Plymouth  | 313 |
| Littleton | 157 |

To further the comparison, the following communities have a similar index:

|                             |     |
|-----------------------------|-----|
| Windham (Rockingham County) | 267 |
| Amherst (Hillsboro County)  | 274 |
| Bedford (Hillsboro County)  | 280 |
| Berlin (Coos County)        | 165 |
| Meredith (Belknap County)   | 325 |

These communities all have larger police departments and significantly more resources than Lincoln. Our officers' ability to be as effective as they are speaks well for our community and reflects the active part that so many residents take in making Lincoln a good place to live.

Training and education continue to be an important element of the Department's operation. Interest in law enforcement education and improving Departmental procedures was so high in 1992 that the list of personnel who completed advanced courses is too lengthy to print. An achievement deserving recognition, however, is the General Instructor certification attained by Lieutenant Peltier and Officer Dunn. Both are now able to instruct courses under the auspices of the New Hampshire Police Standards and Training Council.

The Communication Center (under the leadership of Lieutenant Peltier and Communications Supervisor Carol Rannacher) continues to be one of the most important functions of the Department. Lincoln and Woodstock Senior Citizens continue to use the "Good Morning Program" daily. We remain at their service.

A general breakdown of activity in the Communication Center follows:

|                              |                            |
|------------------------------|----------------------------|
| Radio Transmissions          | 24,661 (up 1% over 1991)   |
| Telephone Calls              | 22,923 (down 7% over 1991) |
| Walk-in Requests for Service | 4,587 (up 27% over 1991)   |
| SPOTS Terminal Transactions  | 3,837 (up 7% over 1991)    |

Included in our telephone calls were 570 *Emergency 911* calls. These calls receive the highest priority. In one instance last year, Communications Supervisor Rannacher was able to give CPR instructions over the telephone to help stabilize a critical situation.

The Department endeavors to provide professional service to our community and welcomes ideas or suggestions that would improve our commitment to that principal.

Respectfully submitted:

R. Craig Ohlson, Chief



## *Report of the Fire Department*

During 1992 the Department responded to 91 fire calls:

|                    |    |
|--------------------|----|
| Vehicles           | 2  |
| Structure          | 1  |
| Tires              | 2  |
| Dumpsters          | 30 |
| Brush/Grass        | 2  |
| Chimney            | 15 |
| False Alarms       | 23 |
| Oil Spill          | 1  |
| Mutual Aid         | 1  |
| Chemical Emergency | 1  |
| Electrical Fire    | 1  |
| Smoke Alarm        | 10 |

Ten members of the Department were certified to Firefighter Level I, making a total of 19 members who are State Certified at this level.

The Department was deeply saddened by the passing of Chief Joseph McInnis in October. Joe faithfully served the Department for 36 years, 21 years as Chief. He will be forever missed by his men.

In late November, Deputy Chief, Clifton Dauphine was appointed to the position of Chief by Town Manager, Richard Brown. At that time, long-serving members Randy Boyle and Nathan Haynes were both advanced to the rank of Deputy Chief.

### Roster of members:

|                         |                       |
|-------------------------|-----------------------|
| Clifton Dauphine, Chief | Nathan Haynes, Deputy |
| Randy Boyle, Deputy     | Paul J. Beaudin II    |
| Roger Berube            | Jay Blaisdell         |
| Sean Carroll            | Arthur Duguay         |
| William Dutilly         | Ronald Emerson        |
| Fred Germain            | Benson Goodwin        |
| Larry Hartle            | Richard Hebert        |
| Mark Houde              | Robert Kenney         |
| Chris Landry            | Raymond Landry        |
| Daryl Lavigne           | Merrick Sousa         |
| Dean Stevens            | Amy Thompson          |
| John Vaughn             | Ken Weldon            |
| Bill Willey             |                       |

We would like to welcome our new members. Our goal is to increase our membership to 30 in 1993.

Respectfully submitted:

Clifton Dauphine, Chief

On October 17, 1992 the Lincoln Fire Station was draped with black bunting. Fire Chief Joseph McInnis had lost his battle with cancer at age 61.

Following in the footsteps of his father and grandfather, Joe joined the Fire Department in 1956 when the Department totaled only 14 men. By 1971, when Joe assumed the reins of the Department (after his father passed away) the Department had increased to 16 men and a budget of \$4,500. The roster at the end of 1992 reflected Department membership at 25 and the budget at \$32,000. Joe and the Department had experienced a great deal of growth together.

Although Joe is missed by the entire town, his passing is most deeply felt by his men. He worked diligently for them and with them - he was not only their Chief and leader, Joe was also their treasured friend.

The respect Joe had earned from his many years as a firefighter was evident at his funeral. A wealth of Firefighters and State and local dignitaries were present at the heartfelt church service and interment. Joe's remains were carried to his final resting place in an antique fire extinguisher that he had cherished. A procession of firefighters filed past to honor their friend one last time.

An era may have past; but Joe's dedication, commitment and ever-ready smile will never be forgotten.



*Dedication of New Fire Station, June, 1988. Woodstock Fire Chief William Mellett (left) and Lincoln Fire Chief Joseph McInnis (right).*

## *Report of the Recreation Department*

The Recreation Department continues to experience growth in program participation each year.

There are several variables contributing to our success. They are:

- 1). Better communication and organization between the Committee and Director
- 2). Outstanding financial support from the Friends of Recreation
- 3). Volunteer participation has skyrocketed
- 4). Local business support is also high
- 5). Strong support services from office personnel

All of these factors have enhanced our programs.

For your information, the Recreation Committee is currently made up of the following individuals from Lincoln and Woodstock: Mike Reardon (Chairman), Tom Weedon, Mary Ganey, Ted Sutton, Mike O'Connor, Lance Burak and Art Ableman.

The Department once again hosted three successful events that continue to supplement the financial support provided by the Friends of Recreation. These events are: The Kanc Classic Bike Race (Coordinator: Langdon Brauns), The Corona Ski Race at Loon Mountain (Coordinator: Jim Sheehan), The Pemi Valley Road Race (Coordinator: Tom Highland). These events are also supported by local businesses with cash prizes and product donations.

Program highlights for the year are as follows:

**Gymnastics** has become a full-time program.

**Swimming lessons** yielded a record 74 participants from preschool to fifth grade.

**Summer Camp** A capacity crowd met every day throughout the two week sessions.

**Adult Summer Soccer** was run by Mike Scavetta who led the team to the State finals. (The final game was won by Woodsville 1 - 0).

**Annual Mt. Bike Race** produced 185 riders and netted over \$2,000 for the Friends of Recreation. Our thanks to Langdon Brauns.



# TOWN WARRANT

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## BUDGET





TOWN OF LINCOLN, NEW HAMPSHIRE

ANNUAL MEETING WARRANT MARCH 9, 1993

THE POLLS WILL BE OPEN FROM 10:00 AM TO 6:00 PM

To the Inhabitants of the Town of Lincoln in the County of Graf-ton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Lin-Wood Public School in said Lincoln on Tuesday, the ninth (9th) day of March, next at 10:00 of the clock in the forenoon to act upon the fol-lowing subjects:

ARTICLES ONE, TWO, & THREE WILL APPEAR ON THE OFFICIAL

BALLOT AND WILL BE VOTED ON FROM 10:00 AM TO 6:00 PM:

Article # 1. To choose all necessary Town Officers for the year ensuing as follows: Selectman, Town Clerk, Treasurer, Moderator, Budget Committee, Trustee of Trust Funds, Library Trustee and Supervisor of the Checklist.

Article # 2. Do you favor the continuation of the Town Manag-er Plan as now in force in this Town?

Article # 3. To vote by Official Ballot on the amendments to the Lincoln Land Use Plan Ordinance, as proposed by the Plan-ning Board.

THE FOLLOWING ARTICLES WILL BE TAKEN UP DURING THE BUSINESS  
MEETING BEGINNING AT 7:30 PM

Article # 4. To see if the Town will vote to abolish the position of Town Planner and authorize the Board of Selectmen, through the Town Manager, to retain part-time contractual servic-es, as needed. (Inserted by petition).

(This article is not supported by a majority of the Budget Com-mittee or the Board of Selectmen).

Article # 5. To see how much money the Town will vote to raise and appropriate for Snowmaking Equipment and Related Installation Costs for the Rancamagus Ski Area.

(The amount requested is \$65,000. The Budget Committee does not recommend expending this amount).

Article # 6. To see if the Town will vote to classify O'Brien Avenue, so-called, as a Class VI highway.

Article # 7. To see how much money the Town will vote to raise and appropriate to defray town charges for the purposes of General Government; Public Safety; Highways, Sanitation, and Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest for the ensuing year, exclusive of capital items.

(The Budget Committee recommends \$2,461,022 and the Board of Selectmen support this recommendation).

Article # 8. To see how much money the Town will vote to raise and appropriate for the rehabilitation of the Sewer System (Phase II) - Downtown.

(The Budget Committee recommends \$50,000 and the Selectmen support this recommendation).

Article # 9. To see how much money the Town will vote to raise and appropriate for a Fire Radio & TDD/TTY in the Communications Center.

(The Budget Committee recommends \$10,000 and the Selectmen support this recommendation).

Article # 10. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Salt Storage Building.

Article # 11. To see how much money the Town will vote to raise and appropriate to the Salt Storage Building Capital Reserve Fund.

(The Budget Committee recommends \$5,000 and the Selectmen support this recommendation).

Article # 12. To see how much money the Town will vote to raise and appropriate to the Memorial Park Monument Capital Reserve Fund.

(The Budget Committee \$10,000 and the Selectmen support this recommendation).

Article # 13. To see if the Town will vote to authorize the Selectmen to act as agents to expend money from the Memorial Park Monument Capital Reserve Fund.

Article # 14. To see how much money the Town will vote to raise and appropriate for Constructing & Reconstructing Sidewalks.

(The Budget Committee recommends \$15,000 and the Selectmen support this recommendation).

Article # 15. To see how much money the Town will vote to raise and appropriate for a Pollard Road Drainage Study.

(The Budget Committee recommends \$8,000 and the Selectmen support this recommendation).

Article # 16. To see how much money the Town will vote to raise and appropriate for Water System Repairs.

(The Budget Committee recommends \$10,000 and the Selectmen support this recommendation).

Article # 17. To see how much money the Town will vote to raise and appropriate for Ash Removal from the Solid Waste Facility.

(The Budget Committee recommends \$60,000 and the Selectmen support this recommendation).

Article # 18. To see how much money the Town will vote to raise and appropriate for the Engineering & Design of the Small Business Development Park.

(The Budget Committee recommends \$10,000 and the Selectmen support this recommendation).

Article # 19. To see how much money the Town will vote to raise and appropriate to the Revaluation Capital Reserve Fund.

(The Budget Committee recommends \$35,000 and the Selectmen support this recommendation).

Article # 20. To see how much money the Town will vote to raise and appropriate for the purchase of a Police Cruiser.

(The Budget Committee recommends \$19,500 and the Selectmen support this recommendation).

Article # 21. To see how much money the Town will vote to raise and appropriate to the Public Works Vehicles Capital Reserve Fund.

(The Budget Committee recommends \$25,000 and the Selectmen support this recommendation).



Article # 22. To see if the Town will vote to appropriate the sum of twelve thousand dollars (\$12,000) for the purchase of a 1/2 Ton Pick-up, with equipment, and authorize withdrawal of up to twelve thousand dollars (\$12,000) from the Public Works Vehicles Capital Reserve Fund created for that purpose.

(The Budget Committee recommends \$12,000 and the Selectmen support this recommendation).

Article # 23. To see how much money the Town will vote to raise and appropriate to be placed in the Town Building Capital Reserve Fund.

(The Budget Committee recommends \$25,000 and the Selectmen support this recommendation).

Article # 24. To see how much money the Town will vote to raise and appropriate to Repair the Town Building Roof.

(The Budget Committee recommends \$10,500 and the Selectmen support this recommendation).

Article # 25. To see how much money the Town will vote to raise and appropriate to the Recreation Area Building Capital Reserve Fund.

(The Budget Committee recommends \$13,000 and the Selectmen support this recommendation).

Article # 26. To see how much money the Town will vote to raise and appropriate to the Library Building Addition Capital Reserve Fund.

(The Budget Committee recommends \$11,000 and the Selectmen support this recommendation).

Article # 27. To see if the Town will vote to authorize the Selectmen to act as agents to expend money from the Library Building Addition Capital Reserve Fund.

Article # 28. To see if the Town will vote to authorize the Selectmen to act as agents to expend money from the Fire Department Truck Capital Reserve Fund.

Article # 29. To see if the Town will vote to authorize the Town Manager, with the approval of the Selectmen, to redesignate Town ordinances and regulations to conform to a uniform numbering and citation system to be established in connection with a codification of Town ordinances, and to make such textual changes as may be necessary to incorporate uniform definitions, procedures and cross-references.



# Town of Lincoln

LINCOLN, N.H. 03251

603-745-2757

Town Manager  
Richard B. Brown

## Notice to Residential Water Users

In June 1991, the United States Environmental Protection Agency revised its rules concerning the allowable amount of lead and copper in drinking water. Part of the new rules mandate an intensive sampling program of public water systems to determine lead and copper levels. As a result, the Town of Lincoln must initiate a sampling program with local homeowners residing in homes built after 1982 and before 1987.

EPA research indicates that homes built within the years cited above may have higher levels of lead in the water due to the age of the leaded solder jointing the copper plumbing. In homes built before 1982, lead leaching has probably ceased and homes built after 1987 should not contain leaded solder due to a lead ban in plumbing materials.

If your home was constructed after 1982 and before 1987 and you are willing to participate in this sampling program, we would like to hear from you.

All sampling materials and information will be supplied *at no charge* to homeowners meeting the required criteria.

Please contact the Town Manager's Office (745-2757) or the Water Superintendent (745-6250) to register or for further information.



Article # 30. To see if the Town will vote to repeal the Private Alarm System Ordinance adopted under Article 33 at the 1987 Annual Meeting and to instead authorize the Selectmen, with input from the Police and Fire Chiefs and after a public hearing, to adopt regulations governing the use of monitoring/reporting private alarm systems that will include registration of them with the Town. The regulations shall prevent unauthorized use of such systems and shall be designed to encourage proper use thereof, including the elimination or lessening of false alarms. Such regulations may include provisions for penalties not to exceed \$100 per day for violations. The Selectmen are further authorized to establish and amend fees related thereto, including registration fees and false alarm response fees, in accordance with RSA 41:9-a.

Article # 31. To see if the Town will vote to authorize the Town Manager, with the approval of the Selectmen, to sell surplus personal property having a value of less than \$1,000.

Article # 32. To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, pursuant to RSA 80:80.

Article # 33. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the State, Federal or other governmental unit or a private source which becomes available during the year, in accordance with RSA 31:95-b.

Article # 34. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

Article # 35. To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.

Article # 36. To transact any other business that may legally come before the meeting.

Given under our hands and seal this 22nd day of February 1993.

Lance Burak

Duncan Riley

Deanna Calistro

Selectmen of Lincoln



|  |                                     | 1  | 2   | 3   | 4   | 5                                  |
|--|-------------------------------------|--|---|---|---|------------------------------------|
| PURPOSE OF APPROPRIATION<br>(RSA 31:4) |                                     | *Actual<br>Appropriations<br>Prior<br>Year<br>(omit cents) | Actual<br>Expenditures<br>Prior<br>Year<br>(omit cents) | Selectmen's<br>Budget<br>Ensuing Fiscal<br>Year<br>(omit cents) | Budget Committee                                      |                                    |
| Acct.<br>No.                           | GENERAL GOVERNMENT                  | W.A.<br>No.  |   |   | Recommended<br>Ensuing Fiscal<br>Year<br>(omit cents) | Not<br>Recommended<br>(omit cents) |
| 4130                                   | Executive                           |  | 190,413   | 178,586   | 182,719   | 182,719                            |
| 4140                                   | Elec., Reg., & Vital Stat.          |  | 2,575   | 2,309   | 650   | 650                                |
| 4150                                   | Financial Administration            |  |   |   |   |                                    |
| 4152                                   | Revaluation of Property             |  |   |   |   |                                    |
| 4153                                   | Legal Expense                       |  | 20,000  | 11,066  | 20,000  | 20,000                             |
| 4155                                   | Personnel Administration            |  | 211,018   | 210,729   | 213,300   | 213,300                            |
| 4191                                   | Planning and Zoning                 |  | 35,442  | 30,411  | 39,046  | 39,046                             |
| 4194                                   | General Government Bldg.            |  | 18,345  | 19,738  | 18,825  | 18,825                             |
| 4195                                   | Cemeteries                          |  | 9,660   | 7,350   | 9,828   | 9,828                              |
| 4198                                   | Insurance                           |  | 69,077  | 60,239  | 69,300  | 69,300                             |
| 4197                                   | Advertising and Reg. Assoc.         |  |   |   |   |                                    |
|  |                                     |  |   |   |   |                                    |
| 4199                                   | Other General Government (C.F.)     |  | 75,000  |   | 75,000  | 75,000                             |
|  | PUBLIC SAFETY                       |  |   |   |   |                                    |
| 4210                                   | Police & Comm. Ctr.                 |  | 395,878   | 389,181   | 437,490   | 437,490                            |
| 4215                                   | Ambulance                           |  |   |   |   |                                    |
| 4220                                   | Fire                                |  | 32,035  | 33,971  | 54,763  | 54,763                             |
| 4240                                   | Building Inspection                 |  |   |   |   |                                    |
| 4290                                   | Emergency Management                |  | 1,150   | 1,144   | 1,150   | 1,150                              |
|  |                                     |  |   |   |   |                                    |
|  | HIGHWAYS AND STREETS                |  |   |   |   |                                    |
| 4312                                   | Highways and Streets                |  | 173,959   | 157,584   | 182,963   | 182,963                            |
| 4313                                   | Bridges                             |  |   |   |   |                                    |
| 4316                                   | Street Lighting                     |  | 36,000  | 33,808  | 38,000  | 38,000                             |
|  |                                     |  |   |   |   |                                    |
|  | SANITATION                          |  |   |   |   |                                    |
| 4323                                   | Solid Waste Collection              |  |   |   |   |                                    |
| 4324                                   | Solid Waste Disposal                |  | 221,098   | 209,089   | 230,642   | 230,642                            |
| 4325                                   | Sewage Collection & Disposal        |  | 101,426   | 88,452  | 143,597   | 143,597                            |
|  |                                     |  |   |   |   |                                    |
|  |                                     |  |   |   |   |                                    |
|  | WATER DISTRIBUTION & TREATMENT      |  |   |   |   |                                    |
| 4332                                   | Water Services                      |  |   |   |   |                                    |
| 4335                                   | Water Treatment                     |  | 77,643  | 72,934  | 148,913   | 148,913                            |
|  |                                     |  |   |   |   |                                    |
|  |                                     |  |   |   |   |                                    |
|  | HEALTH                              |  |   |   |   |                                    |
| 4414                                   | Pest Control                        |  | 2,200   | 1,902   | 2,200   | 2,200                              |
| 4415                                   | Health Agencies and Hospitals       |  | 43,723  | 45,398  | 54,715  | 54,715                             |
|  |                                     |  |   |   |   |                                    |
|  |                                     |  |   |   |   |                                    |
|  |                                     |  |   |   |   |                                    |
|  | WELFARE                             |  |   |   |   |                                    |
| 4442                                   | Direct Assistance                   |  | 50,000  | 29,913  | 35,000  | 35,000                             |
| 4444                                   | Intergovernmental Welf. Pay'ts.     |  |   |   |   |                                    |
|  |                                     |  |   |   |   |                                    |
|  |                                     |  |   |   |   |                                    |
|  |                                     |  |   |   |   |                                    |
|  |                                     |  |   |   |   |                                    |
|  | Sub-Totals (carry to top of page 3) |  |   |   |   |                                    |

| PURPOSE OF APPROPRIATION<br>(Continued)          | W.A.<br>No. | 1   | 2   | 3   | 4   |                                    | 5      |
|--|-------------|---|---|---|---|------------------------------------|--------|
|  |             | * Actual<br>Appropriations<br>Prior<br>Year<br>(omit cents) | Actual<br>Expenditures<br>Prior<br>Year<br>(omit cents) | Selectmen's<br>Budget<br>Ensuing Fiscal<br>Year<br>(omit cents) | Budget Committee                                      |                                    |        |
| Acct.<br>No.                                     |             |   |   |   | Recommended<br>Ensuing Fiscal<br>Year<br>(omit cents) | Not<br>Recommended<br>(omit cents) |        |
| Sub-Totals (from page 2)                         |             |   |   |   |   |                                    |        |
| CULTURE AND RECREATION                           |             |   |   |   |   |                                    |        |
| 4520 Parks and Recreation                        |             | 59,094  | 45,119  | 61,270  | 61,270  |                                    |        |
| 4550 Library                                     |             | 22,145  | 21,386  | 27,235  | 27,235  |                                    |        |
| 4583 Patriotic Purposes                          |             | 3,250   | 3,225   | 3,500   | 3,500   |                                    |        |
| CONSERVATION                                     |             |   |   |   |   |                                    |        |
| 4612 Purchase of Natural Resources               |             |   |   |   |   |                                    |        |
| REDEVELOPMENT AND HOUSING                        |             |   |   |   |   |                                    |        |
| ECONOMIC DEVELOPMENT                             |             |   |   |   |   |                                    |        |
| DEBT SERVICE                                     |             |   |   |   |   |                                    |        |
| 4711 Princ.-Long Term Bonds & Notes              |             | 190,000   | 190,000   | 190,000   | 190,000   |                                    |        |
| 4721 Int.-Long Term Bonds & Notes                |             | 174,964   | 174,964   | 160,916   | 160,916   |                                    |        |
| 4723 Interest on TAN                             |             | 60,000  | 51,058  | 60,000  | 60,000  |                                    |        |
| CAPITAL OUTLAY                                   |             |   |   |   |   |                                    |        |
| See list attached                                |             | 414,500   | 414,500   | 336,000   | 336,000   |                                    |        |
| Kanc. Rec. Snowmaking                            |             |   |   |   |   |                                    | 65,000 |
| OPERATING TRANSFERS                              |             |   |   |   |   |                                    |        |
| 4914 To Proprietary Funds:                       |             |   |   |   |   |                                    |        |
| 4915 To Capital Reserve Funds:                   |             |   |   |   |   |                                    |        |
| 4916 To Trust and Agency Funds:<br>(RSA 31:19-a) |             |   |   |   |   |                                    |        |
| TOTAL APPROPRIATIONS                             |             | 2,690,595   | 2,484,056   | 2,797,022   | 2,797,022   |                                    | 65,000 |

\* Enter in these columns the numbers which were revised and approved by DRA and which appear on the prior tax rate papers.

#### 10% LIMITATION OF APPROPRIATIONS

(SEE RSA 32:8, 8-a, & 32:10-b)

Please disclose the following items (to be excluded from the 10% calculation)

\$ \_\_\_\_\_ Recommended Amount of Collective Bargaining Cost Items. \$ \_\_\_\_\_ Amount of Mandatory Water & Waste Treatment Facilities. (RSA 32:10-b).

RSA 273-A:1, IV "'Cost Item' means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."

**HELP!** We ask your assistance in the following: If you have a line item of appropriation which is made up of appropriations from more than one (1) warrant article, please use the space below to identify the make-up of the line total. We hope this will expedite the tax rate process by reducing the number of inquiries from this office.

| Acct. | W.A. | Amt. | Acct. | W.A. | Amt. |
|-------|------|------|-------|------|------|
|       |      |      |       |      |      |
|       |      |      |       |      |      |
|       |      |      |       |      |      |
|       |      |      |       |      |      |

TOWN OF LINCOLN

*SCHEDULE OF PROPOSED 1993 CAPITAL EXPENSES*

|  | 1992<br>Appropriated | Bud Comm.<br>Recommended |
|--|----------------------|--------------------------|
| Rebuild Sewer Line on School Street                        | \$ 50,000            |                          |
| Sewer System Rehab-Phase 1 - Route #3                      | \$ 50,000            |                          |
| Phase 2 - Downtown   |                      | \$ 50,000                |
| Communications Center -                                    | \$ 12,000            |                          |
| Fire Radio & TDD/TTY                                       |                      | \$ 10,000                |
| Salt Storage Building - Capital Reserve                    |                      | \$ 5,000                 |
| Memorial Park - Article                                    | \$ 5,000             | \$ 10,000                |
| Sidewalks - Rehab & Build New                              | \$ 30,000            | \$ 15,000                |
| Sidewalk Design - Future Sidewalks                         | \$ 6,000             | -0-                      |
| Pollard Road Drainage Study                                |                      | \$ 8,000                 |
| Pollard Road Drainage - Cap. Reserve                       |                      | -0-                      |
| Water System Repairs                                       | \$ 30,000            | \$ 10,000                |
| Ash Removal  |                      | \$ 60,000                |
| Miscellaneous 1992 Articles                                | \$ 7,500             |                          |
| Fire Truck - Capital Reserve                               | \$ 50,000            |                          |
| Engineering & Design of Small<br>Business Development Park |                      | \$ 10,000                |
| Revaluation - Cap. Reserve                                 | \$ 40,000            | \$ 35,000                |
| Police Cruiser   | \$ 19,000            | \$ 19,500                |
| Public Works Vehicles - Cap. Reserve                       | \$ 25,000            | \$ 25,000                |
| Public Works 3/4 Ton Pickup Truck                          | \$ 15,000            |                          |
| 1/2 Ton Pickup Truck                                       |                      | \$ 12,000                |
| Town Building - Cap. Reserve                               | \$ 50,000            | \$ 25,000                |
| Town Building Roof Repair                                  |                      | \$ 10,500                |
| Recreation Area Bldg. - Cap. Reserve                       | \$ 10,000            | \$ 13,000                |
| Library Addition - Cap. Reserve                            | \$ 15,000            | \$ 11,000                |
| Kanc Rec. Ski Tow Insurance - Cap Res.                     |                      | \$ 7,000                 |
|  | <hr/> \$414,500      | <hr/> \$336,000          |

2/17/93



| SOURCE OF REVENUE          |                                    | W.A.<br>No. | 1   | 2   | 3  | 4  |
|----------------------------|------------------------------------|-------------|---|---|--|--|
|                            |                                    |             | *Estimated<br>Revenues<br>Prior<br>Year<br>(omit cents) | Actual<br>Revenues<br>Prior<br>Year<br>(omit cents) | Selectmen's<br>Budget<br>Enaung Fiscal<br>Year<br>(omit cents) | Estimated<br>Revenues<br>Enaung Fiscal<br>Year<br>(omit cents) |
| Acct.<br>No.               | TAXES                              |             |   |   |  |  |
| 3120                       | Land Use Change Taxes              |             |   |   |  |  |
| 3180                       | Resident Taxes                     |             |   |   |  |  |
| 3185                       | Yield Taxes                        |             |   |   |  |  |
| 3188                       | Payment in Lieu of Taxes           |             |   |   |  |  |
| 3190                       | Int. & Pen. on Delinquent Taxes    |             | 85,000  | 149,302   | 140,000  | 140,000  |
|                            | Inventory Penalties                |             |   |   |  |  |
|                            | LICENSES, PERMITS AND FEES         |             |   |   |  |  |
| 3210                       | Business Licenses and Permits      |             |   |   |  |  |
| 3220                       | Motor Vehicle Permit Fees          |             | 130,000   | 125,287   | 125,000  | 125,000  |
| 3290                       | Other Licenses, Permits & Fees     |             |   |   |  |  |
|                            | FROM FEDERAL GOVERNMENT            |             |   |   |  |  |
|                            | Forest Service Patrol              |             | 9,000   | 9,674   | 9,500  | 9,500  |
|                            | FROM STATE                         |             |   |   |  |  |
| 3351                       | Shared Revenue                     |             | 85,000  | 85,000  | 85,000   | 85,000   |
| 3353                       | Highway Block Grant                |             | 16,049  | 16,049  | 16,903   | 16,903   |
| 3354                       | Water Pollution Grants             |             | 35,904  | 35,904  | 34,645   | 34,645   |
| 3356                       | State & Fed. Forest Land Reimb.    |             | 70,513  | 70,513  | 70,000   | 70,000   |
| 3357                       | Flood Control Reimbursement        |             |   |   |  |  |
| 3359                       | Other Road Toll & Court Rent       |             | 10,000  | 7,438   | 5,000  | 5,000  |
|                            | FROM OTHER GOVERNMENT              |             |   |   |  |  |
| 3379                       | Intergovernmental Revenues         |             |   |   |  |  |
|                            | CHARGES FOR SERVICES               |             |   |   |  |  |
| 3401                       | Income from Departments            |             | 140,000   | 169,615   | 165,000  | 165,000  |
| 3409                       | Other Charges Connection Fees      |             | 120,446   | 120,446   | 45,966   | 45,966   |
|                            | MISCELLANEOUS REVENUES             |             |   |   |  |  |
| 3501                       | Sale of Municipal Property         |             | 700   | -0-   | 500  | 500  |
| 3502                       | Interest on Investments            |             | 25,000  | 18,000  | 18,000   | 18,000   |
| 3509                       | Other Fees & UCC                   |             | 5,000   | 4,411   | 5,000  | 5,000  |
|                            | INTERFUND OPERATING TRANSFERS FROM |             |   |   |  |  |
| 3914                       | Proprietary Funds                  |             |   |   |  |  |
|                            | Sewer                              |             |   |   |  |  |
|                            | Water                              |             |   |   |  |  |
|                            | Electric                           |             |   |   |  |  |
| 3915                       | Capital Reserve Funds              |             | 15,000  | 15,000  | 12,000   | 12,000   |
|                            |                                    |             |   |   |  |  |
| 3916                       | Trust and Agency Funds             |             |   |   |  |  |
|                            | OTHER FINANCING SOURCES            |             |   |   |  |  |
| 3934                       | Proc. from Long Term Notes & Bonds |             |   |   |  |  |
|                            | Fund Balance:                      |             |   |   |  |  |
|                            | Items Voted From Surplus           |             |   |   |  |  |
|                            | Remainder of Surplus               |             |   |   |  |  |
| TOTAL REVENUES AND CREDITS |                                    |             | 748,112   | 826,639   | 732,514  | 732,514  |

\*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations 2,797,022

Less: Amount of Estimated Revenues, Exclusive of Property Taxes 732,514

Amount of Taxes to be Raised (Exclusive of School and County Taxes) \$2,064,508

## BUDGET OF THE TOWN OF LINCOLN, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS  
OF THE MUNICIPAL BUDGET LAW





Standard programs consist of the following:

**Fall Soccer** for boys and girls in first to third grade. Also fourth through sixth girls and boys with away competitions.

**Spring Soccer** Sixth through eighth grade indoor league. Adult indoor tourney.

**Winter Soccer** Adult indoor pickup games.

**Summer Soccer** Adult outdoor league.

**Basketball** First and second grades. Third and fourth grades. Co-ed teams in grades five and six with away competitions.

**Baseball** T-ball co-ed teams first through fourth grade. Boy's Little League (3 teams).

**Softball** Girls (2 teams). **Open Gym** Third grade through High School.

**Tennis League** Co-ed High School and Adult. **Fly Fishing Lessons.**

**Ping Pong, Kanc Crazy Race, Hiking Club.**

**Pickle Ball League** High School and Adult.

**Men's Basketball** Pickup games.

Attendance at our various events follows:

|                                      | Woodstock | Lincoln |
|--------------------------------------|-----------|---------|
| Mini Mite Soccer                     | 11        | 5       |
| Pee Wee Soccer (5th-6th Grade Boys)  | 14        | 8       |
| Pee Wee Soccer (5th-6th Grade Girls) | 5         | 10      |
| Swimming Lessons                     | 33        | 24      |
| Boys' Little League Baseball         | 21        | 18      |
| Girls' Little League Softball        | 8         | 11      |
| Summer Camp                          | 53        | 46      |
| Gymnastics                           | 54        | 146     |

Our thanks to everyone for an exceptional year. Now that the pace is set, we're looking forward to record numbers again in 1993!

Respectfully submitted:

Tony Mure  
Recreation Director

### *Important Local Phone Numbers*

|  |                       |
|--|-----------------------|
| <u>Police, Fire &amp; Ambulance <i>EMERGENCY</i></u> | <u>911</u>            |
| <u>Selectmen's &amp; Town Manager's Office</u>       | <u>745-2757</u>       |
| <u>Town Clerk &amp; Tax Collector's Office</u>       | <u>745-8971</u>       |
| <u>Planning Board &amp; Compliance Officer</u>       | <u>745-8527</u>       |
| <u>Town Office FAX</u>                               | <u>745-6743</u>       |
| <u>Communications Center</u>                         | <u>745-2238</u>       |
| <u>Police Department</u>                             | <u>745-2238</u>       |
| <u>Fire Department</u>                               | <u>745-2344</u>       |
| <u>Kancamagus Recreation Area</u>                    | <u>745-8673</u>       |
| <u>Public Works Department</u>                       | <u>745-6250</u>       |
| <u>Incinerator</u>                                   | <u>745-6626</u>       |
| <u>Public Library</u>                                | <u>745-8159</u>       |
| <u>Lin-Wood Medical Center</u>                       | <u>745-8136</u>       |
| <u>Lin-Wood Chamber of Commerce</u>                  | <u>745-6621</u>       |
| <u>State Cable TV</u>                                | <u>1-800-552-0382</u> |

UNAUDITED 1992 PAYROLL BY DEPARTMENT

Town Officer's Expenses

| <u>Employee's Name:</u> | <u>Regular Wages</u> | <u>Overtime</u> | <u>Gross</u> |
|-------------------------|----------------------|-----------------|--------------|
| Brown, Richard B.       | 41,520.00            |                 | 41,520.00    |
| Roberts, Kalene         | 25,817.00            |                 | 25,817.00    |
| Dovholuk, Sandy         | 21,864.00            |                 | 21,864.00    |
| Lavigne, K. Jeanne      | 17,748.00            | 297.00          | 18,045.00*   |
| Riley, Duncan           | 1,200.00             |                 | 1,200.00     |
| Burak, Lance            | 1,200.00             |                 | 1,200.00     |
| Calistro, Deanna        | 1,200.00             |                 | 1,200.00     |
| Henderson, Robert       | 175.00               |                 | 175.00       |
| Bourassa, Cheryl        | 175.00               |                 | 175.00       |
| Bartlett, Jay           | 250.00               |                 | 250.00       |
| Ohlson, Virginia        | 300.00               |                 | 300.00       |
| Rannacher, Earl         | 1,800.00             |                 | 1,800.00     |

\*Includes wages from Planning Department

Elections

| <u>Employee's Name:</u> | <u>Regular Wages</u> | <u>Overtime</u> | <u>Gross</u> |
|-------------------------|----------------------|-----------------|--------------|
| Donahue, Mary           | 200.00               |                 | 200.00       |
| Parent, Carol           | 100.00               |                 | 100.00       |
| Tetley, Doris           | 200.00               |                 | 200.00       |
| Duquette, Marie         | 150.00               |                 | 150.00       |
| Whitman, Susan          | 100.00               |                 | 100.00       |
| Lynch, June             | 50.00                |                 | 50.00        |

Cemetery, Town Building & Library

| <u>Employee's Name:</u> | <u>Regular Wages</u> | <u>Overtime</u> | <u>Gross</u> |
|-------------------------|----------------------|-----------------|--------------|
| Aldridge, Victor        | 4,637.00             |                 | 4,637.00     |
| Lamery, Kathy           | 144.00               |                 | 144.00       |

Planning & Zoning

| <u>Employee's Name:</u> | <u>Regular Wages</u> | <u>Overtime</u> | <u>Gross</u> |
|-------------------------|----------------------|-----------------|--------------|
| Resnick, Marc           | 27,664.00            |                 | 27,664.00    |

Police Department

| <u>Employee's Name:</u> | <u>Regular Wages</u> | <u>Overtime</u> | <u>Gross</u> |
|-------------------------|----------------------|-----------------|--------------|
| Ohlson, Craig           | 36,224.00            | 3,205.00        | 39,429.00    |
| Peltier, Michael        | 27,547.00            | 4,929.00        | 32,476.00    |
| Dow, Richard E.         | 26,121.00            | 4,288.00        | 30,409.00    |
| Tamulonis, Michael      | 23,552.00            | 4,676.00        | 28,228.00    |
| Gordon, Colleen         | 17,684.00            | 160.00          | 17,844.00    |
| Duggan, Christine       | 21,785.00            | 5,300.00        | 27,085.00    |
| Chivell, Joseph         | 23,558.00            | 5,293.00        | 28,851.00    |



Police Department (Cont.)

|                       |           |          |            |
|-----------------------|-----------|----------|------------|
| Finkle, Gary          | 11,988.00 | 1,571.00 | 13,559.00  |
| Hilliard, John        | 20,211.00 | 3,502.00 | 23,713.00* |
| Tyler, Richard        | 12,283.00 | 1,301.00 | 13,584.00* |
| Welsh, Andrew         | 2,327.00  | 32.00    | 2,359.00   |
| Cimikowski, Kelly     | 4,827.00  | 651.00   | 5,478.00*  |
| Hilliard, David       | 2,764.00  |          | 2,764.00*  |
| Batchelder, Clifford  | 926.00    | 109.00   | 1,035.00   |
| Labarge, Robert C.    | 5,369.00  | 736.00   | 6,105.00   |
| Morris, Chad M.       | 4,048.00  | 836.00   | 4,884.00*  |
| Broderick, Nichole E. | 6,279.00  | 821.00   | 7,100.00*  |

\*Includes wages from Communications Center

Fire Department

| <u>Employee's Name:</u> | <u>Regular Wages</u> | <u>Overtime</u> | <u>Gross</u> |
|-------------------------|----------------------|-----------------|--------------|
| McInnis, Joseph         | 339.00               |                 | 339.00       |
| Dauphine, Clifton       | 1,103.00             |                 | 1,103.00     |
| Haynes, Nathan          | 752.00               |                 | 752.00       |
| Duguay, Arthur          | 302.00               |                 | 302.00       |
| Boyle, James R.         | 827.00               |                 | 827.00       |
| Lavigne, Daryl          | 279.00               |                 | 279.00       |
| Beaudin, Paul           | 164.00               |                 | 164.00       |
| Vaughn, John            | 85.00                |                 | 85.00        |
| Willey, William         | 31.00                |                 | 31.00        |
| Landry, Raymond         | 103.00               |                 | 103.00       |
| Sousa, Merrick          | 371.00               |                 | 371.00       |
| Kenney, Robert          | 581.00               |                 | 581.00       |
| Blaisdell, Jay          | 430.00               |                 | 430.00       |
| Stevens, Dean           | 276.00               |                 | 276.00       |
| Sellingham, Mark        | 10.00                |                 | 10.00        |
| Herbert, Richard R.     | 65.00                |                 | 65.00        |
| Hartle, Larry           | 479.00               |                 | 479.00       |
| Berio, Richard          | 323.00               |                 | 323.00       |
| Carroll, Sean           | 414.00               |                 | 414.00       |
| Landry, Christopher     | 585.00               |                 | 585.00       |
| Dutilly, William        | 336.00               |                 | 336.00       |
| Heim, Michael           | 97.00                |                 | 97.00        |
| Goodwin, Benson         | 14.00                |                 | 14.00        |
| Houde, Mark             | 304.00               |                 | 304.00       |
| Germain, Frederick Sr.  | 298.00               |                 | 298.00       |

Animal Control

| <u>Employee's Name:</u> | <u>Regular Wages</u> | <u>Overtime</u> | <u>Gross</u> |
|-------------------------|----------------------|-----------------|--------------|
| Mulleavey, Raymond      | 1,500.00             |                 | 1,500.00     |

Library

| <u>Employee's Name:</u> | <u>Regular Wages</u> | <u>Overtime</u> | <u>Gross</u> |
|-------------------------|----------------------|-----------------|--------------|
| Govoni, Carol           | 5,138.00             |                 | 5,138.00     |

### Library (Cont.)

|                  |          |          |
|------------------|----------|----------|
| Nicoll, Dorris   | 2,292.00 | 2,292.00 |
| Peltier, Janet   | 1,084.00 | 1,084.00 |
| Riley, Carol Ann | 1,125.00 | 1,125.00 |
| Connor, Anne M.  | 113.00   | 113.00   |

### Communications Center

| <u>Employee's Name:</u> | <u>Regular Wages</u> | <u>Overtime</u> | <u>Gross</u> |
|-------------------------|----------------------|-----------------|--------------|
| Rannacher, Carol        | 22,520.00            | 1,802.00        | 24,322.00    |
| Gilbert, Robert         | 5,805.00             |                 | 5,805.00     |
| Dunn, Linda             | 19,746.00            | 3,132.00        | 22,878.00*   |

\*Includes wages earned in the Police Department

### Maintenance Department

| <u>Employee's Name:</u> | <u>Regular Wages</u> | <u>Overtime</u> | <u>Gross</u> |
|-------------------------|----------------------|-----------------|--------------|
| Dauphine, Clifton       | 27,543.00            | 5,458.00        | 33,001.00    |
| Dyer, Richard           | 18,659.00            | 2,185.00        | 20,844.00    |
| Libby, Stephen R.       | 3,043.00             | 581.00          | 3,624.00     |
| Willey, Craig W.        | 38.00                |                 | 38.00        |
| Gurl, Joseph H.         | 1,155.00             |                 | 1,155.00     |
| Dauphine, Todd S.       | 5,576.00             | 504.00          | 6,080.00     |
| Martinez, Anthony L.    | 5,600.00             | 693.00          | 6,293.00     |
| Peters, Jesse L.        | 2,324.00             | 174.00          | 2,498.00     |

### Solid Waste Facility

| <u>Employee's Name:</u> | <u>Regular Wages</u> | <u>Overtime</u> | <u>Gross</u> |
|-------------------------|----------------------|-----------------|--------------|
| Gagnon, Michael         | 22,835.00            | 2,076.00        | 24,911.00    |
| Strickland, Thomas      | 20,393.00            | 1,627.00        | 22,020.00    |
| LaRue, Paul E.          | 16,059.00            | 1,404.00        | 17,463.00    |
| Gray, Edward            | 5,449.00             | 44.00           | 5,493.00     |

### Water & Sewer Departments

| <u>Employee's Name:</u> | <u>Regular Wages</u> | <u>Overtime</u> | <u>Gross</u> |
|-------------------------|----------------------|-----------------|--------------|
| Durrell, Clayton        | 23,670.00            | 9,356.00        | 33,026.00    |
| Willey, William         | 22,581.00            | 6,803.00        | 29,384.00*   |

\*Includes wages earned in the Maintenance Department

### Recreation Department

| <u>Employee's Name:</u> | <u>Regular Wages</u> | <u>Overtime</u> | <u>Gross</u> |
|-------------------------|----------------------|-----------------|--------------|
| Mure, Anthony           | 20,530.00            |                 | 20,530.00    |

Recreation Department (cont.)

|                      |          |       |           |
|----------------------|----------|-------|-----------|
| Duguay, Jane         | 4,148.00 |       | 4,148.00* |
| Gilbert, Karen       | 2,298.00 | 15.00 | 2,312.00  |
| Dovholuk, Clinton W. | 772.00   |       | 772.00    |
| Avery, Sherwood L.   | 1,195.00 |       | 1,195.00  |
| Ledger, Ryan T.      | 1,430.00 |       | 1,430.00  |
| Uhlman, Annette M.   | 1,348.00 |       | 1,348.00  |
| Broughton, Kelly J.  | 1,372.00 |       | 1,372.00  |
| Barry, Theresa       | 1,348.00 |       | 1,348.00  |
| Scavetta, Michael P. | 952.00   |       | 952.00    |

\*Includes wages earned as Dispatcher & Supervisor of Checklist

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# Vachon, Clukay & Co., PC

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Certified Public Accountants

131 Middle Street  
Manchester, New Hampshire 03101  
(603) 622-7070

## INDEPENDENT AUDITOR'S REPORT

Board of Selectmen  
Town of Lincoln, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Lincoln, New Hampshire, as of December 31, 1991 and for the year then ended. These general purpose financial statements are the responsibility of Town Officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Town Officials, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 1, the general purpose financial statements referred to above do not include the financial statements of the General Fixed Asset Account Group which should be included to conform with generally accepted accounting principles. The amount that should be included in the General Fixed Asset Account Group is not known.

As described in Note 1, the Town has recognized tax revenues of \$638,846 in the General Fund and \$948,743 in the Property Tax Agency Fund which were not received in cash within sixty days of year end as is required by generally accepted accounting principles (GASB Interpretation 3). Town Officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the undesignated General Fund balance from \$515,949 to (\$1,071,640), would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the effect on the financial statements of the omission described in the third paragraph, the general purpose financial statements referred to above present fairly in all material respects the financial position of the Town of Lincoln, New Hampshire at December 31, 1991 and the results of operations and the cash flows of its non-expendable trust fund types for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Lincoln, New Hampshire. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Vachon, Clukay & Co., PC*

April 13, 1992



EXHIBIT A  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Combined Balance Sheet – All Fund Types and Account Groups  
 December 31, 1991

|  | Governmental Fund Types |                     | Fiduciary<br>Fund Types | Account Group              | Totals<br>(Memorandum Only) |                    |
|--|-------------------------|---------------------|-------------------------|----------------------------|-----------------------------|--------------------|
|  | General                 | Capital<br>Projects | Trust<br>& Agency       | General Long-<br>Term Debt | December 31,                |                    |
| ASSETS   |                         |                     |                         |                            | 1991                        | 1990               |
| Cash and cash equivalents (Note 1 & 3)                             | \$43,957                | \$2,282,688         | \$1,204,314             |                            | \$3,530,959                 | \$1,574,275        |
| Receivables:   |                         |                     |                         |                            |                             |                    |
| Taxes, net (Note 1)  | 1,117,185               |                     | 645,294                 |                            | 1,762,479                   | 1,442,558          |
| Accounts   | 5,187                   | 2,745               |                         |                            | 7,932                       | 16,333             |
| Accrued interest   |                         |                     |                         |                            |                             | 27,950             |
| Due from other governments   | 52,434                  |                     |                         |                            | 52,434                      |                    |
| Due from other funds (Note 6)                                      | 468,411                 | 58,267              | 962,902                 |                            | 1,489,580                   | 1,248,397          |
| Amount to be provided for retirement<br>of general obligation debt |                         |                     |                         | \$2,345,000                | 2,345,000                   | 2,600,000          |
| Total Assets   | <u>\$1,687,174</u>      | <u>\$2,343,700</u>  | <u>\$2,812,510</u>      | <u>\$2,345,000</u>         | <u>\$9,188,384</u>          | <u>\$6,909,513</u> |
| LIABILITIES AND FUND BALANCES                                      |                         |                     |                         |                            |                             |                    |
| Liabilities:   |                         |                     |                         |                            |                             |                    |
| Accounts payable   |                         | \$88,713            |                         |                            | \$88,713                    | \$39,226           |
| Accrued expenses   | \$484                   | 52,427              |                         |                            | 52,911                      | 453                |
| Deposits   | 33,360                  | 22,834              |                         |                            | 56,194                      | 49,017             |
| Due to other governments   |                         |                     | \$1,086,831             |                            | 1,086,831                   | 914,353            |
| Due to other funds (Note 6)  | 1,019,113               | 363,218             | 107,249                 |                            | 1,489,580                   | 1,248,397          |
| Bond anticipation notes payable (Note 5)                           |                         | 2,550,000           |                         |                            | 2,550,000                   |                    |
| General obligation debt payable (Note 5)                           |                         |                     |                         | \$2,345,000                | 2,345,000                   | 2,600,000          |
| Total Liabilities  | <u>1,052,957</u>        | <u>3,077,192</u>    | <u>1,194,080</u>        | <u>2,345,000</u>           | <u>7,669,229</u>            | <u>4,851,446</u>   |
| Fund Balances:   |                         |                     |                         |                            |                             |                    |
| Reserved for endowments (Note 7)                                   |                         |                     | 10,125                  |                            | 10,125                      | 6,775              |
| Unreserved:  |                         |                     |                         |                            |                             |                    |
| Designated (Note 8)  | 120,268                 |                     | 1,607,688               |                            | 1,727,956                   | 1,553,027          |
| Undesignated (Deficit) (Note 2)                                    | 513,949                 | (733,492)           | 617                     |                            | (218,926)                   | 498,265            |
| Total Fund Balances  | <u>634,217</u>          | <u>(733,492)</u>    | <u>1,618,430</u>        |                            | <u>1,519,155</u>            | <u>2,058,067</u>   |
| Total Liabilities and Fund Balances                                | <u>\$1,687,174</u>      | <u>\$2,343,700</u>  | <u>\$2,812,510</u>      | <u>\$2,345,000</u>         | <u>\$9,188,384</u>          | <u>\$6,909,513</u> |

See notes to financial statements

## EXHIBIT B

## TOWN OF LINCOLN, NEW HAMPSHIRE

## Combined Statement of Revenues, Expenditures and Changes in Fund Balances

## All Governmental Fund Types and Similar Trust Funds

For the Year Ended December 31, 1991

|   | Governmental Fund Types |                     | Fiduciary<br>Fund Types | Totals<br>(Memorandum Only)         |                    |
|---|-------------------------|---------------------|-------------------------|-------------------------------------|--------------------|
|   | General                 | Capital<br>Projects | Expendable<br>Trust     | For the years ended<br>December 31, |                    |
|   |                         |                     |                         | 1991                                | 1990               |
| <b>Revenues:</b>  |                         |                     |                         |                                     |                    |
| Taxes   | \$1,859,283             |                     |                         | \$1,859,283                         | \$1,889,190        |
| Licenses and permits  | 136,638                 | \$13,485            | \$160,150               | 310,273                             | 314,044            |
| Intergovernmental revenues  | 252,986                 |                     |                         | 252,986                             | 259,206            |
| Charges for service   | 160,392                 |                     |                         | 160,392                             | 143,547            |
| Miscellaneous revenues  | 42,118                  | 56,526              | 55,426                  | 154,070                             | 143,820            |
| Total Revenues  | <u>2,451,417</u>        | <u>70,011</u>       | <u>215,576</u>          | <u>2,737,004</u>                    | <u>2,749,807</u>   |
| <b>Expenditures:</b>  |                         |                     |                         |                                     |                    |
| Current:  |                         |                     |                         |                                     |                    |
| General government  | 546,494                 |                     |                         | 546,494                             | 555,850            |
| Public safety   | 422,811                 |                     |                         | 422,811                             | 367,046            |
| Highways and streets  | 164,682                 |                     |                         | 164,682                             | 201,709            |
| Health and welfare  | 96,470                  |                     |                         | 96,470                              | 58,844             |
| Sanitation  | 351,872                 |                     |                         | 351,872                             | 269,912            |
| Culture and recreation  | 73,884                  |                     |                         | 73,884                              | 85,468             |
| Capital outlay  | 159,742                 | 881,170             | 18,484                  | 1,059,396                           | 336,527            |
| Debt service  | 511,542                 | 52,427              |                         | 563,969                             | 508,558            |
| Total Expenditures  | <u>2,327,497</u>        | <u>933,597</u>      | <u>18,484</u>           | <u>3,279,578</u>                    | <u>2,383,914</u>   |
| Excess of Revenues Over<br>Expenditures   | <u>123,920</u>          | <u>(863,586)</u>    | <u>197,092</u>          | <u>(542,574)</u>                    | <u>365,893</u>     |
| <b>Other Financing Sources (Uses):</b>  |                         |                     |                         |                                     |                    |
| Operating transfers in  | 125,584                 | 211,328             | 290,000                 | 626,912                             | 679,369            |
| Operating transfers out   | <u>(290,000)</u>        | <u>(74,320)</u>     | <u>(262,592)</u>        | <u>(626,912)</u>                    | <u>(679,369)</u>   |
| Total Other Financing<br>Sources (Uses) – Net                                       | <u>(164,416)</u>        | <u>137,008</u>      | <u>27,408</u>           |                                     |                    |
| Excess of Revenues and Other<br>Sources Over (Under)<br>Expenditures and Other Uses | <u>(40,496)</u>         | <u>(726,578)</u>    | <u>224,500</u>          | <u>(542,574)</u>                    | <u>365,893</u>     |
| Fund Balances (Deficit) – January 1   | <u>674,713</u>          | <u>(6,914)</u>      | <u>1,383,188</u>        | <u>2,050,987</u>                    | <u>1,685,094</u>   |
| Fund Balances (Deficit) – December 31   | <u>\$634,217</u>        | <u>(\$733,492)</u>  | <u>\$1,607,688</u>      | <u>\$1,508,413</u>                  | <u>\$2,050,987</u> |

See notes to financial statements

EXHIBIT C  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
 Budget and Actual – General Fund  
 For the Year Ended December 31, 1991

|  | <u>Budget</u>           | <u>Actual</u>           | Variance<br>Favorable<br>(Unfavorable) |
|--|-------------------------|-------------------------|--|
| <b>Revenues:</b>   |                         |                         |  |
| Taxes  | \$1,770,236             | \$1,859,283             | \$89,047                               |
| Licenses and permits   | 141,800                 | 136,638                 | (5,162)                                |
| Intergovernmental revenues   | 261,959                 | 252,986                 | (8,973)                                |
| Charges for service  | 157,500                 | 160,392                 | 2,892                                  |
| Miscellaneous revenues   | 15,000                  | 42,118                  | 27,118                                 |
| Total Revenues   | <u>2,346,495</u>        | <u>2,451,417</u>        | <u>104,922</u>                         |
| <b>Expenditures:</b>   |                         |                         |  |
| Current:   |                         |                         |  |
| General government   | 821,417                 | 546,494                 | 274,923                                |
| Public safety  | 422,255                 | 422,811                 | (556)                                  |
| Highways and streets   | 204,209                 | 164,682                 | 39,527                                 |
| Health and welfare   | 99,797                  | 96,470                  | 3,327                                  |
| Sanitation   | 374,028                 | 351,872                 | 22,156                                 |
| Culture and recreation   | 78,727                  | 73,884                  | 4,843                                  |
| Capital outlay   | 131,840                 | 159,742                 | (27,902)                               |
| Debt service   | 483,377                 | 511,542                 | (28,165)                               |
| Total Expenditures   | <u>2,615,650</u>        | <u>2,327,497</u>        | <u>288,153</u>                         |
| Excess of Revenues Over<br>(Under) Expenditures                                  | <u>(269,155)</u>        | <u>123,920</u>          | <u>393,075</u>                         |
| <b>Other Financing Sources (Uses):</b>   |                         |                         |  |
| Operating transfers in   | 125,584                 | 125,584                 |  |
| Operating transfers out  | <u>(290,000)</u>        | <u>(290,000)</u>        |  |
| Total Other Financing<br>Sources (Uses) – Net                                    | <u>(164,416)</u>        | <u>(164,416)</u>        |  |
| Excess of Revenues and Other Sources<br>Over (Under) Expenditures and Other Uses | <u>(433,571)</u>        | <u>(40,496)</u>         | <u>393,075</u>                         |
| Fund Balances – January 1, 1991  | <u>674,713</u>          | <u>674,713</u>          |  |
| Fund Balances – December 31, 1991  | <u><u>\$241,142</u></u> | <u><u>\$634,217</u></u> | <u><u>\$393,075</u></u>                |

*See notes to financial statements*

## EXHIBIT D

## TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenses, and Changes in Fund Balances

All Non-Expendable Trust Funds

For the Year Ended December 31, 1991

|                             | <u>1991</u>            | <u>1990</u>           |
|-----------------------------|------------------------|-----------------------|
| Operating revenues:         |                        |                       |
| Investment income           | <u>\$312</u>           | <u>\$223</u>          |
| Net operating income        | 312                    | 223                   |
| Non-operating revenues:     |                        |                       |
| Bequests                    | <u>3,350</u>           | <u>2,500</u>          |
| Net income                  | 3,662                  | 2,723                 |
| Fund Balances – January 1   | <u>7,080</u>           | <u>4,357</u>          |
| Fund Balances – December 31 | <u><u>\$10,742</u></u> | <u><u>\$7,080</u></u> |

## EXHIBIT E

## TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Cash Flows

All Non-Expendable Trust Funds

For the Year Ended December 31, 1991

|  | <u>1991</u>            | <u>1990</u>           |
|--|------------------------|-----------------------|
| Cash Provided from Operating Activities:                   |                        |                       |
| Interest on trust investments                              | <u>\$312</u>           | <u>\$223</u>          |
| Cash Provided by Operating Activities                      | <u>312</u>             | <u>223</u>            |
| Cash Provided by Capital and Related Financing Activities: |                        |                       |
| Bequests   | <u>6,975</u>           | <u>          </u>     |
| Change in cash and cash equivalents                        | 7,287                  | 223                   |
| Cash and cash equivalents, January 1,                      | <u>4,580</u>           | <u>4,357</u>          |
| Cash and cash equivalents, December 31,                    | <u><u>\$11,867</u></u> | <u><u>\$4,580</u></u> |
| Reconciliation of Net Operating Income to                  |                        |                       |
| Cash Provided by Operating Activities:                     |                        |                       |
| Net Operating Income                                       | <u><u>\$312</u></u>    | <u><u>\$223</u></u>   |

*See notes to financial statements*



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**  
December 31, 1991

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Town of Lincoln, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

***Financial Reporting Entity***

The Town of Lincoln, New Hampshire (the "Town") was incorporated in 1764. The Town operates under the Town Meeting/Town Manager form of government and performs local governmental functions authorized by State law.

The accompanying financial statements of the Town present the financial position of the various fund types and account groups, the results of operations of the various fund types, and the cash flows of the non-expendable trust funds.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

***Fund Accounting***

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses. Accordingly interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. The memorandum totals included in the financial statements are presented only for informational purposes and are not intended to represent the financial position, results of operations or the cash flows of the Town as a whole.

Individual funds and account groups summarized in the financial statements are classified as follows:

**Governmental Funds**

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

***General Fund*** - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

***Capital Projects Funds*** - used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town accounts for the following projects as Capital Projects Funds.

TOWN OF LINCOLN, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1991

Sewer Tap Fee Fund  
Sewer Lift Station Fund  
Pollard Road Water Main Fund  
Fire Station Fund  
Maple Street Reconstruction  
Monitoring Wells  
Water System Construction

Fiduciary Funds

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or other funds for various purposes, and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

*Trust Funds* - Non-expendable trust funds are accounted for and reported as proprietary funds since capital maintenance is critical. Expendable trust funds (Capital Reserve Funds) are accounted for in essentially the same manner as governmental funds.

*Agency Funds* - The Town collects taxes for the Lincoln-Woodstock Cooperative School District and Grafton County, both independent governmental units, which are remitted to them as required by law. These funds are accounted for as agency funds.

Account Groups

Accounts groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town.

*General Fixed Asset Account Group* - The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

*General Long-Term Debt Account Group* - is used to record the outstanding long-term obligations of the Town.

*Basis of Accounting*

The accrual basis is used for the non-expendable trust funds. The measurement focus of these funds is determination of net income, financial position and cash flows ("capital maintenance" focus).

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 1991**

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose of the project before any amounts will be paid to the Town, therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for service, fines and forfeitures and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they become measurable and available. (See *Property Taxes* for property tax accrual policy.)

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

***Budgetary Data***

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. Funds may be transferred between operating categories. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration which differ somewhat from generally accepted accounting principles in that the focus is on the entire governmental unit rather than on the basis of fund types. The General Fund budget presented for reporting purposes has been reclassified to reflect generally accepted accounting principles as follows:

|   |                    |
|---|--------------------|
| Total appropriations at March 12, 1991      |                    |
| Town Meeting                                | \$6,034,714        |
| Overlay                                     | 244,365            |
| Perspective Differences:                    |                    |
| Water System Construction Capital Project   | (3,400,000)        |
| Public Works Vehicle Capital Reserve        | (25,000)           |
| Timing Differences:                         |                    |
| Continuing appropriations January 1, 1991   | 171,839            |
| Continuing appropriations December 31, 1991 | (120,268)          |
| Total General Fund                          | <u>\$2,905,650</u> |

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 1991, the Town applied \$382,000 of its unappropriated fund balance to reduce taxes.

**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 1991**

***Assets, Liabilities and Fund Equity***

***Cash and Cash Equivalents*** - Cash and cash equivalents for the Combined Statement of Cash Flows - All Non-Expendable Trust Funds are defined as cash deposits and cash investments with maturity dates of less than three months.

***Taxes Receivable*** - Taxes levied during 1991 and prior and uncollected at December 31, 1991 are recorded as receivables net of reserves for estimated uncollectibles of \$14,355.

***Revenues, Expenditures and Expenses***

***Property Taxes*** - Taxes are levied on the assessed value of all taxable real property as of the prior April 1st (\$440,484,159 as of April 1, 1991) and were due in two installments on July 1 and December 1. Taxes paid after the due dates accrue interest at 12% per annum. Current collections for the period ended December 31, 1991 were 74.8% of the tax levy.

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes within ten months of the year end for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

The net 1991 receivables collected prior to March 1, 1992 and expected to be collected in the future have been recognized as tax revenue, which is not in accordance with generally accepted accounting principles. Town officials have decided that compliance with generally accepted accounting principles (GASB Interpretation 3), which would reduce undesignated fund balance from \$515,949 to (\$1,071,640), could make these financial statements misleading, due to the limited sixty day revenue recognition period after year end. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations. Under existing State law, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 1994. Prior history indicates that substantially all overdue taxes are paid before this date.

***Accrued Vacation and Sick Leave*** - The Town does not accrue vested accumulated unpaid vacation or sick leave as is required by generally accepted accounting principles, but provides for compensated absences on a "pay as you go" basis. Amounts of vested compensated absences are immaterial to these financial statements.

**NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

***Deficit Fund Balances*** - As of December 31, 1991 the Capital Projects Fund was in a deficit position. This deficit is comprised by following individual funds:

|                                  |                    |
|----------------------------------|--------------------|
| Sewer Tap Fee Fund               | \$41,065           |
| Sewer Lift Station               | 10,413             |
| Pollard Road Water Main Fund     | (186,196)          |
| Fire Station Fund                | 986                |
| Maple Street Reconstruction Fund | 19,057             |
| Well Monitoring Fund             | 27,867             |
| Water System Construction Fund   | (646,684)          |
|                                  | <u>(\$733,492)</u> |



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 1991

The deficit in the Pollard Road Water Main Fund will be funded through transfers from other projects and other funds. The deficit in the Water System Construction Fund will be funded through Federal grants and the issuance of long-term debt.

**NOTE 3—CASH AND CASH EQUIVALENTS**

The Town's cash management policy requires that deposits and investments be made in New Hampshire based financial institutions that participate the federal depository insurance plan. Deposits are limited to demand deposits, money market accounts, certificates of deposit, and repurchase agreements in accordance with New Hampshire State law (RSA 41:29). Responsibility for the investments of the Trust Funds is with the Board of Trustees.

At year end, the carrying amount of the Town's deposits was \$382,389 and the bank balance was \$506,193. Of the bank balance, \$200,000 was covered by federal depository insurance and \$306,193 was uninsured and uncollateralized.

The Town's cash equivalents are categorized to provide an indication of the level of risk assumed by the Town of Lincoln. Category 1 includes investments that are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Town's name.

|                                 | <u>Book<br/>Value</u> | <u>Market<br/>Value</u> |
|---------------------------------|-----------------------|-------------------------|
| Repurchase agreements:          |                       |                         |
| Category 2                      | \$374,000             | \$374,000               |
| Category 3                      | <u>2,774,570</u>      | <u>2,774,570</u>        |
| Total repurchase agreements     | 3,148,570             | <u>\$3,148,570</u>      |
| Book value of cash and deposits | 382,389               |                         |
| Total cash and cash equivalents | <u>\$3,530,959</u>    |                         |

The Town has a security interest in obligations of the United States Government equal to the amount of the Category 3 repurchase agreements, which does not meet the criteria of collateralization as defined by Governmental Accounting Standards Board Statement 3.

**NOTE 4—PENSION PLAN**

The Town participates in the New Hampshire Retirement System, which is a multi-employer defined benefit pension plan. The system covers substantially all full-time permanent employees, except for the water, sewer and recreation departments. The Plan, which is a cost sharing, multiple-employer Public Employee Retirement System (PERS), is divided into two membership groups. Group I consists of non-public safety employees. Group II consists of public safety officers. It requires that both the Town and employees contribute to the plan and provide retirement, disability and death benefits.

TOWN OF LINCOLN, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1991

Group I - Members contributing through age 60 qualify for normal service retirement allowance based on years of creditable service. The yearly pension amount is 1/60 (1.67%) of average final compensation (AFC) multiplied by the years of creditable service. AFC is defined as the average of the three highest salary years. At age 65 the yearly pension amount is recalculated at 1/66 (1.5%) of AFC multiplied by the years of creditable service. Members in service with 10 or more years creditable service who are between age 50 and 60 are entitled to a retirement allowance with appropriate graduated reduction based on years of creditable service.

Group II - After attaining the age of 45, members with 20 years of creditable service qualify to receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members in service at age 60 qualify to receive a prorated retirement allowance.

Members of both groups are entitled to disability allowances and also death benefit allowances subject to various requirements and rates based on AFC or earnable compensation.

The State of New Hampshire funds 35% of employer costs for public safety officers employed by the Town (Group II). The State does not participate in funding the employer cost of other Town employees (Group I).

The Town's current year covered wages were \$570,937, 80% of total wages of \$709,892. Employee contributions were \$37,140. Employee contribution rates were 9.3% and 5% for public safety and general employees respectively. The Town's contribution to this plan was \$20,865. The Town's contribution rates for public safety and general employees were 6.0% and 2.3% respectively.

The amount of total pension benefit obligation is based on a standardized measurement established by GASB Statement 5, *Disclosure of Pension Information by Public Employee Retirement Systems and Local Governmental Employers* that must be used by a PERS. The standardized measurement is the actuarial present value of creditable projected benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date, and is adjusted for the effects of projected salary increases. A standardized measure of the pension benefit obligation that was adopted by the GASB to enable readers to (a) assess the PERS funding status on a going-concern basis, (b) assess progress made in accumulating sufficient assets to pay benefits when due, and (c) make comparisons among other PERS and among other employers.

The Plan's total benefit obligation and net assets available for pension benefits as of June 30, 1990 are as follows (in millions) (The Town's portion of these amounts is not determinable):

|   |              |
|---|--------------|
| Total pension benefit obligation                              | \$1,559      |
| Net assets available for pension benefits,<br>at market value | <u>1,356</u> |
|   | <u>\$203</u> |

The measurement of the total pension benefit obligation is based on the June 30, 1990 actuarial forecast valuation, updated from the June 30, 1989 actuarial valuation. The June 30, 1989 valuation included several changes relative to the Plan and to the actuarial assumptions. The post-retirement mortality, withdrawal and vesting rates, service retirement rates and disability

TOWN OF LINCOLN, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1991

retirement rates were all revised to better reflect actual experience of the Plan. These Plan and actuarial assumption changes resulted in a aggregate increase in the Plan's total pension benefit obligation of approximately \$600 million. The normal contribution rate for Group I employees is projected to increase to 6.94% as of July 1, 1992.

Cost of living increases to retirees is being funded by the Town on a percentage reimbursement basis to the New Hampshire Retirement System.

Certain Town employees participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits them to defer a portion of their salary which is not available to them until termination, retirement death or unforeseen emergency. All amounts of compensation deferred under the plan and income attributable to those amounts remain the property of the Town until made available to covered employees. Participants rights are equal to general creditors of the Town. Plan assets are not material and have not been included in the general purpose financial statements as is required by generally accepted accounting principles.

NOTE 5--CHANGES IN LONG-TERM DEBT

General obligation debt is a direct obligation of the Town, for which its full faith and credit is pledged, and is payable from taxes levied on all taxable property located within the Town.

*Changes in Long-Term Debt* - The following is a summary of debt transactions of the Town for the year ended December 31, 1991:

|                                  |                    |
|----------------------------------|--------------------|
| Debt Payable - January 1, 1991   | \$2,600,000        |
| Debt Retired                     | <u>(255,000)</u>   |
| Debt Payable - December 31, 1991 | <u>\$2,345,000</u> |

*General Long-Term Debt* - Debt payable at December 31, 1991 consists of the following General Obligation issues:

|   |          |
|---|----------|
| \$200,000 - 1983 Water Serial Notes due in annual installments of \$15,000 through July 15, 1993 and \$10,000 through July 15, 1998; interest at 6.2% to 9.7%     | \$80,000 |
| \$250,000 - 1985 Water Projects Bonds due in annual installments of \$15,000 through February 15, 2000; interest at 8.12% to 9.00%                                | 135,000  |
| \$573,000 - 1986 Capital Improvements Bonds due in annual installments of \$25,000 to July 15, 1996; interest 5.6% to 7.86%                                       | 125,000  |
| \$600,000 - 1987 Sewage Treatment Facility Notes due in annual installments of \$40,000 through July 15, 2002; interest at 5.4% to 8.1%                           | 440,000  |
| \$275,00 - 1987 Incinerator Bonds due in annual installments of \$20,000 to January 15, 1998 decreasing to \$15,000 to January 15, 2003; interest at 5.9% to 8.1% | 215,000  |

TOWN OF LINCOLN, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1991

|   |                    |
|---|--------------------|
| \$1,510,00 - 1988 Capital Improvements Bonds due in annual installments of \$75,000 January 15, 1992 to 2009, interest at 7.5% to 7.82% | 1,350,000          |
|   | <u>\$2,345,000</u> |

*Summary of Debt Service Requirements to Maturity* - The annual requirements to amortize all debt outstanding as of December 31, 1991, including interest of \$1,326,773 are as follows:

| <u>Year Ended</u><br><u>December 31,</u> | <u>General Obligation</u><br><u>Debt Payable</u> |
|--|--|
| 1992                                     | \$364,358  |
| 1993                                     | 349,849  |
| 1994                                     | 330,901  |
| 1995                                     | 317,576  |
| 1996                                     | 303,549  |
| 1997-2001                                | 1,143,923  |
| 2002-2006                                | 610,262  |
| 2007-2009                                | 251,355  |
|  | <u>\$3,671,773</u>                               |

The State of New Hampshire annually reimburses the Town for a portion of its Sewer related debt service. During 1991, these contributions by the State were \$37,123.

*Authorized and Unissued Debt* - Long-term debt authorized and unissued at December 31, 1991 is detailed as follows:

| <u>Purpose</u>                   | <u>Amount</u>      |
|----------------------------------|--------------------|
| Sewer (1979)                     | \$70,000           |
| Sewage Treatment Facility (1987) | 700,000            |
| Water System Construction (1991) | 3,400,000          |
|                                  | <u>\$4,170,000</u> |

*Bond Anticipation Notes Payable*

At December 31, 1991, the Town had \$2,550,000 bond anticipation notes payable April 15, 1992 with interest at 5.65% per annum.



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**  
December 31, 1991

**NOTE 6—INTERFUND BALANCES**

Interfund receivables/payables at December 31, 1991 were:

| <u>Fund</u>                    | <u>Interfund<br/>Receivables</u> | <u>Interfund<br/>Payables</u> |
|--------------------------------|----------------------------------|-------------------------------|
| General Fund                   | \$468,411                        | \$1,019,113                   |
| Capital Projects Funds:        |                                  |                               |
| Sewer Lift Station             | 10,413                           |                               |
| Maple Street Construction      | 19,057                           |                               |
| Well Monitoring                | 27,867                           |                               |
| Sewer Tap Fee Fund             | 930                              |                               |
| Pollard Road Water Main Fund   |                                  | 182,407                       |
| Fire Station Fund              |                                  | 16,460                        |
| Water System Construction Fund |                                  | 164,351                       |
| Trust and Agency Funds:        |                                  |                               |
| Capital Reserve Funds          | 415,241                          |                               |
| Property Tax Agency Fund       | 547,661                          | 106,124                       |
| Non-Expendable Trust Funds     |                                  | 1,125                         |
| Total                          | <u>\$1,489,580</u>               | <u>\$1,489,580</u>            |

**NOTE 7—RESERVED FOR ENDOWMENTS**

The principal amounts of all Non-expendable Trust Funds are restricted in that only income earned may be expended. Principal and income balances at December 31, 1991 were as follows:

|                | <u>Principal</u> | <u>Income</u> | <u>Total</u>    |
|----------------|------------------|---------------|-----------------|
| Cemetery Funds | <u>\$10,125</u>  | <u>\$617</u>  | <u>\$10,742</u> |

**NOTE 8—DESIGNATED FUND BALANCE**

***General Fund***

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are as follows:

|                               |          |
|-------------------------------|----------|
| Ash and Leachate Expense      | \$22,817 |
| Road Resurfacing              | 3,538    |
| Infiltration/Inflow Analysis  | 15,000   |
| Drainage                      | 2,461    |
| Highway Block Grant           | 27,539   |
| Town Building and Engineering | 9,401    |
| Water System Engineering      | 3,102    |
| Thiokol Snow Cat              | 3,700    |
| Corrosion Control             | 8,710    |

TOWN OF LINCOLN, NEW HAMPSHIRE  
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1991

|                       |                  |
|-----------------------|------------------|
| Library               | 2,000            |
| Pollard Road Drainage | 15,000           |
| Traffic Light         | 5,000            |
| Fire Study            | 2,000            |
|                       | <u>\$120,268</u> |

*Expendable Trust Funds*

Expendable Trust Funds at December 31, 1991, are as follows:

|                              |                    |
|------------------------------|--------------------|
| Water Tap Fee Fund - 1987    | \$960,929          |
| Revaluation - 1989           | 60,830             |
| Fire Truck - 1989            | 157,385            |
| Town Building - 1989         | 322,717            |
| Public Works Vehicle - 1990  | 27,436             |
| Recreation Building - 1990   | 30,690             |
| Water System - 1990          | 32,701             |
| Library Building - 1991      | 15,000             |
| Total Expendable Trust Funds | <u>\$1,607,688</u> |

SCHEDULE 1  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
Combining Balance Sheet – All Capital Projects Funds  
December 31, 1991

|                                      | Sewer<br>Tap Fee<br>Fund | Sewer<br>Lift Station<br>Fund | Pollard Road<br>Water Main<br>Fund | Fire Station<br>Fund | Maple Street<br>Reconstruction<br>Fund | Monitoring<br>Wells<br>Fund | Water System<br>Construction<br>Fund | Combining<br>Total |
|--------------------------------------|--------------------------|-------------------------------|------------------------------------|----------------------|--|-----------------------------|--------------------------------------|--------------------|
| <b>ASSETS</b>                        |                          |                               |                                    |                      |  |                             |                                      |                    |
| Cash and equivalents                 | \$40,135                 | \$5,309                       | \$7,239                            | \$17,446             |  |                             | \$2,212,559                          | \$2,282,688        |
| Accounts receivable                  |                          |                               |                                    |                      |  |                             | 2,745                                | 2,745              |
| Due from other funds                 | 930                      | 10,413                        |                                    |                      | \$19,057                               | \$27,867                    |                                      | 58,267             |
| Total Assets                         | <u>\$41,065</u>          | <u>\$15,722</u>               | <u>\$7,239</u>                     | <u>\$17,446</u>      | <u>\$19,057</u>                        | <u>\$27,867</u>             | <u>\$2,215,304</u>                   | <u>\$2,343,700</u> |
| <b>LIABILITIES AND FUND BALANCES</b> |                          |                               |                                    |                      |  |                             |                                      |                    |
| <b>Liabilities:</b>                  |                          |                               |                                    |                      |  |                             |                                      |                    |
| Accounts payable                     |                          |                               |                                    |                      |  |                             | \$88,713                             | \$88,713           |
| Accrued expenses                     |                          |                               |                                    |                      |  |                             | 52,427                               | 52,427             |
| Deposits                             |                          | \$5,309                       | \$11,028                           |                      |  |                             | 22,834                               | 22,834             |
| Due to other funds                   |                          |                               | 182,407                            | \$16,460             |  |                             | 164,351                              | 363,218            |
| Bond anticipation notes payable      |                          |                               |                                    |                      |  |                             | 2,550,000                            | 2,550,000          |
| Total Liabilities                    |                          | <u>5,309</u>                  | <u>193,435</u>                     | <u>16,460</u>        |  |                             | <u>2,861,988</u>                     | <u>3,077,192</u>   |
| <b>Fund Balances:</b>                |                          |                               |                                    |                      |  |                             |                                      |                    |
| Undesignated (Deficit)               | \$41,065                 | 10,413                        | (186,196)                          | 986                  | \$19,057                               | \$27,867                    | (646,684)                            | (733,492)          |
| Total Fund Balances                  | <u>41,065</u>            | <u>10,413</u>                 | <u>(186,196)</u>                   | <u>986</u>           | <u>19,057</u>                          | <u>27,867</u>               | <u>(646,684)</u>                     | <u>(733,492)</u>   |
| Total Liabilities and Fund Balances  | <u>\$41,065</u>          | <u>\$15,722</u>               | <u>\$7,239</u>                     | <u>\$17,446</u>      | <u>\$19,057</u>                        | <u>\$27,867</u>             | <u>\$2,215,304</u>                   | <u>\$2,343,700</u> |

SCHEDULE 2

TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

All Capital Projects Funds

For the Year Ended December 31, 1991

|  | Sewer<br>Tap Fee<br>Fund | Sewer<br>Lift Station<br>Fund | Pollard Road<br>Water Main<br>Fund | Fire Station<br>Fund | Maple Street<br>Reconstruction<br>Fund | Monitoring<br>Wells<br>Fund | Water System<br>Construction<br>Fund | Combining<br>Total |
|--|--------------------------|-------------------------------|------------------------------------|----------------------|--|-----------------------------|--------------------------------------|--------------------|
| Revenues:  |                          |                               |                                    |                      |  |                             |                                      |                    |
| Licenses and permits                                 | \$13,485                 |                               |                                    |                      |  |                             |                                      | \$13,485           |
| Miscellaneous revenues                               | 6,216                    |                               |                                    | \$986                |  |                             | \$49,324                             | 56,526             |
| Total Revenues                                       | 19,701                   |                               |                                    | 986                  |  |                             | 49,324                               | 70,011             |
| Expenditures:  |                          |                               |                                    |                      |  |                             |                                      |                    |
| Capital outlay                                       |                          |                               |                                    |                      |  | \$26,261                    | 854,909                              | 881,170            |
| Debt service   |                          |                               |                                    |                      |  | 26,261                      | 52,427                               | 52,427             |
| Total Expenditures                                   |                          |                               |                                    |                      |  |                             | 907,336                              | 933,597            |
| Excess of Revenues Over (Under)                      |                          |                               |                                    |                      |  |                             |                                      |                    |
| Expenditures   | 19,701                   |                               |                                    | 986                  |  | (26,261)                    | (858,012)                            | (863,586)          |
| Other Financing Sources:                             |                          |                               |                                    |                      |  |                             |                                      |                    |
| Operating transfers in                               |                          |                               |                                    |                      |  |                             | 211,328                              | 211,328            |
| Operating transfers out                              | (74,320)                 |                               |                                    |                      |  |                             |                                      | (74,320)           |
| Total Other Financing<br>Sources (Uses)              | (74,320)                 |                               |                                    |                      |  |                             | 211,328                              | 137,008            |
| Excess of Revenues and Other<br>Sources Over (Under) |                          |                               |                                    |                      |  |                             |                                      |                    |
| Expenditures   | (54,619)                 |                               |                                    | 986                  |  | (26,261)                    | (646,684)                            | (726,578)          |
| Fund Balances (Deficit)<br>January 1, 1991           | 95,684                   | \$10,413                      | (\$186,196)                        |                      | \$19,057                               | 54,128                      |                                      | (6,914)            |
| Fund Balances (Deficit)<br>December 31, 1991         | \$41,065                 | \$10,413                      | (\$186,196)                        | \$986                | \$19,057                               | \$27,867                    | (\$646,684)                          | (\$733,492)        |



SCHEDULE 3  
TOWN OF LINCOLN, NEW HAMPSHIRE  
Combining Balance Sheet – All Trust and Agency Funds  
December 31, 1991

|  | Capital<br>Reserve<br>Funds | Non-<br>expendable<br>Trust Funds | Property Tax<br>Agency Fund | Combining<br>Total |
|--|-----------------------------|-----------------------------------|-----------------------------|--------------------|
| ASSETS                                       |                             |                                   |                             |                    |
| Cash and equivalents                         | \$1,192,447                 | \$11,867                          |                             | \$1,204,314        |
| Taxes receivable                             |                             |                                   | \$645,294                   | 645,294            |
| Due from other funds                         | 415,241                     |                                   | 547,661                     | 962,902            |
| Total Assets                                 | <u>\$1,607,688</u>          | <u>\$11,867</u>                   | <u>\$1,192,955</u>          | <u>\$2,812,510</u> |
| LIABILITIES AND FUND BALANCES                |                             |                                   |                             |                    |
| Liabilities:                                 |                             |                                   |                             |                    |
| Due to other governments                     |                             |                                   | \$1,086,831                 | \$1,086,831        |
| Due to other funds                           |                             | \$1,125                           | 106,124                     | 107,249            |
| Total Liabilities                            |                             | <u>1,125</u>                      | <u>1,192,955</u>            | <u>1,194,080</u>   |
| Fund Balances:                               |                             |                                   |                             |                    |
| Reserved for endowments                      |                             | \$10,125                          |                             | 10,125             |
| Unreserved:                                  |                             |                                   |                             |                    |
| Designated for subsequent years' expenditure | \$1,607,688                 |                                   |                             | 1,607,688          |
| Undesignated                                 |                             | 617                               |                             | 617                |
| Total Fund Balances                          | <u>1,607,688</u>            | <u>10,742</u>                     |                             | <u>1,618,430</u>   |
| Total Liabilities and Fund Balances          | <u>\$1,607,688</u>          | <u>\$11,867</u>                   | <u>\$1,192,955</u>          | <u>\$2,812,510</u> |

SCHEDULE 4

TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

All Expendable Trust Funds

For the Year Ended December 31, 1991

|   | Capital Reserve Funds |                     |                  |               |             |                          |                        | Combining<br>Total |
|---|-----------------------|---------------------|------------------|---------------|-------------|--------------------------|------------------------|--------------------|
|   | Water Tap<br>Fee Fund | Library<br>Building | Town<br>Building | Fire<br>Truck | Revaluation | Public Works<br>Vehicles | Recreation<br>Building | Water<br>System    |
| Revenues:   |                       |                     |                  |               |             |                          |                        |                    |
| Licenses and permits  | \$160,150             |                     |                  |               |             |                          |                        | \$160,150          |
| Miscellaneous revenues  | 34,609                |                     | \$11,370         | \$4,745       | \$1,242     | \$920                    | \$690                  | \$1,850            |
| Total Revenues  | 194,759               |                     | 11,370           | 4,745         | 1,242       | 920                      | 690                    | 1,850              |
| Expenditures:   |                       |                     |                  |               |             |                          |                        |                    |
| Capital outlay  |                       |                     |                  |               |             | 18,484                   |                        |                    |
| Excess of Revenues (Under) Expenditures                                       | 194,759               |                     | 11,370           | 4,745         | 1,242       | (17,564)                 | 690                    | 1,850              |
| Other Financing Sources (Uses):   |                       |                     |                  |               |             |                          |                        |                    |
| Operating transfers in  |                       | \$15,000            | 50,000           | 50,000        | 35,000      | 25,000                   | 15,000                 | 100,000            |
| Operating transfers out   | (51,264)              |                     |                  |               |             |                          |                        | (211,328)          |
| Total Other Financing Sources (Uses)  | (51,264)              | 15,000              | 50,000           | 50,000        | 35,000      | 25,000                   | 15,000                 | (111,328)          |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | 143,495               | 15,000              | 61,370           | 54,745        | 36,242      | 7,436                    | 15,690                 | (109,478)          |
| Fund Balances – January 1, 1991   | 817,434               |                     | 261,347          | 102,640       | 24,588      | 20,000                   | 15,000                 | 142,179            |
| Fund Balances – December 31, 1991   | \$960,929             | \$15,000            | \$322,717        | \$157,385     | \$60,830    | \$27,436                 | \$30,690               | \$32,701           |
|   |                       |                     |                  |               |             |                          |                        | \$1,607,688        |

SCHEDULE 5  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
Schedule of Revenues and Other Financing Sources  
Budget and Actual – General Fund  
For the Year Ended December 31, 1991

|  | <u>Budget</u>      | <u>Actual</u>      | Variance<br>Favorable<br>(Unfavorable) |
|--|--------------------|--------------------|--|
| <b>Taxes:</b>                              |                    |                    |  |
| Property taxes                             | \$1,716,631        | \$1,727,307        | \$10,676                               |
| Yield taxes                                | 100                |                    | (100)                                  |
| Interest and penalties                     | 53,505             | 131,976            | 78,471                                 |
| Total Taxes                                | <u>1,770,236</u>   | <u>1,859,283</u>   | <u>89,047</u>                          |
| <b>Licenses and Permits:</b>               |                    |                    |  |
| Motor vehicle permit fees                  | 140,000            | 131,359            | (8,641)                                |
| Dog licenses                               | 200                | 184                | (16)                                   |
| Other permits and fees                     | 1,600              | 5,095              | 3,495                                  |
| Total Licenses and Permits                 | <u>141,800</u>     | <u>136,638</u>     | <u>(5,162)</u>                         |
| <b>Intergovernmental Revenues:</b>         |                    |                    |  |
| State shared revenues                      | 135,486            | 135,486            |  |
| Highway block grant                        | 16,780             | 16,780             |  |
| State and federal forest land              | 70,513             | 61,133             | (9,380)                                |
| State Aid water pollution                  | 37,123             | 37,123             |  |
| Road toll refund                           | 2,000              | 2,407              | 407                                    |
| Railroad tax                               | 57                 | 57                 |  |
| Total Intergovernmental Revenues           | <u>261,959</u>     | <u>252,986</u>     | <u>(8,973)</u>                         |
| <b>Charges for Service:</b>                |                    |                    |  |
| National Forest Patrol                     | 8,000              | 9,286              | 1,286                                  |
| Income from departments                    | 145,000            | 143,501            | (1,499)                                |
| District Court rent                        | 4,500              | 7,500              | 3,000                                  |
| Ordinance fees                             |                    | 105                | 105                                    |
| Total Charges for Service                  | <u>157,500</u>     | <u>160,392</u>     | <u>2,892</u>                           |
| <b>Miscellaneous Revenues:</b>             |                    |                    |  |
| Interest on deposits                       | 15,000             | 37,843             | 22,843                                 |
| Insurance refunds and reimbursements       |                    | 2,770              | 2,770                                  |
| Sale of town property                      |                    | 850                | 850                                    |
| Miscellaneous                              |                    | 655                | 655                                    |
| Total Miscellaneous Revenues               | <u>15,000</u>      | <u>42,118</u>      | <u>27,118</u>                          |
| Total Revenues                             | <u>2,346,495</u>   | <u>2,451,417</u>   | <u>104,922</u>                         |
| <b>OTHER FINANCING SOURCES:</b>            |                    |                    |  |
| Operating Transfers In:                    |                    |                    |  |
| Capital Projects Funds                     | 74,320             | 74,320             |  |
| Capital Reserve Funds                      | 51,264             | 51,264             |  |
| Total Other Financing Sources              | <u>125,584</u>     | <u>125,584</u>     |  |
| Total Revenues and Other Financing Sources | <u>\$2,472,079</u> | <u>\$2,577,001</u> | <u>\$104,922</u>                       |

SCHEDULE 6  
TOWN OF LINCOLN, NEW HAMPSHIRE  
Schedule of Expenditures and Other Financing Uses  
Budget and Actual – General Fund  
For the Year Ended December 31, 1991

|                                      | <u>Budget</u>  | <u>Actual</u>  | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--------------------------------------|----------------|----------------|---|
| EXPENDITURES:                        |                |                |   |
| Current:                             |                |                |   |
| General Government:                  |                |                |   |
| Town officers' salaries and expenses | \$179,674      | \$181,365      | (\$1,691)                                       |
| Election and registration            | 1,545          | 909            | 636   |
| Cemeteries                           | 9,510          | 7,593          | 1,917   |
| General government buildings         | 19,576         | 18,623         | 953   |
| Planning and zoning                  | 36,522         | 36,065         | 457   |
| Legal expenses                       | 10,000         | 9,998          | 2   |
| FICA, retirement and pension         | 62,850         | 65,115         | (2,265)   |
| Insurance                            | 182,375        | 174,355        | 8,020   |
| Overlay                              | 244,365        | 52,471         | 191,894   |
| Contingency                          | 75,000         |                | 75,000  |
| Total General Government             | <u>821,417</u> | <u>546,494</u> | <u>274,923</u>                                  |
| Public Safety:                       |                |                |   |
| Police department                    | 307,530        | 298,087        | 9,443   |
| Fire department                      | 16,077         | 23,485         | (7,408)   |
| Civil defense                        | 1,150          | 250            | 900   |
| Communications                       | 97,498         | 100,989        | (3,491)   |
| Total Public Safety                  | <u>422,255</u> | <u>422,811</u> | <u>(556)</u>                                    |
| Highways and Streets:                |                |                |   |
| Town maintenance                     | 168,063        | 135,433        | 32,630  |
| Street lights                        | 36,146         | 29,249         | 6,897   |
| Total Highways and Streets           | <u>204,209</u> | <u>164,682</u> | <u>39,527</u>                                   |
| Health and Welfare:                  |                |                |   |
| Health department                    | 47,572         | 48,594         | (1,022)   |
| Animal control                       | 2,225          | 2,611          | (386)   |
| General assistance                   | 50,000         | 45,265         | 4,735   |
| Total Health and Welfare             | <u>99,797</u>  | <u>96,470</u>  | <u>3,327</u>                                    |
| Sanitation:                          |                |                |   |
| Incinerator                          | 212,208        | 200,853        | 11,355  |
| Sewer department                     | 94,841         | 86,537         | 8,304   |
| Water department                     | 66,979         | 64,482         | 2,497   |
| Total Sanitation                     | <u>374,028</u> | <u>351,872</u> | <u>22,156</u>                                   |



SCHEDULE 6  
**TOWN OF LINCOLN, NEW HAMPSHIRE**  
 Schedule of Expenditures and Other Financing Uses  
 Budget and Actual – General Fund (Continued)  
 For the Year Ended December 31, 1991

|  | <u>Budget</u>             | <u>Actual</u>             | Variance<br>Favorable<br>(Unfavorable) |
|--|---------------------------|---------------------------|--|
| <b>EXPENDITURES:</b>                               |                           |                           |  |
| <b>Current:</b>                                    |                           |                           |  |
| <b>Culture and Recreation:</b>                     |                           |                           |  |
| Library  | 21,869                    | 21,170                    | 699                                    |
| Recreation   | 54,108                    | 49,707                    | 4,401                                  |
| Patriotic purposes                                 | 2,750                     | 3,007                     | (257)                                  |
| <b>Total Culture and Recreation</b>                | <u>78,727</u>             | <u>73,884</u>             | <u>4,843</u>                           |
| <b>Capital Outlay:</b>                             |                           |                           |  |
| Road resurfacing                                   | 17,985                    | 17,985                    |  |
| Ash and leachate disposal                          | 350                       | 350                       |  |
| New vehicles                                       | 26,000                    | 26,255                    | (255)                                  |
| Sidewalk tractor                                   | 40,000                    | 40,000                    |  |
| Loon Mountain bridge                               | 26,668                    | 44,357                    | (17,689)                               |
| Police department renovations                      | 15,000                    | 14,843                    | 157                                    |
| Water system engineering                           | 2,837                     | 2,837                     |  |
| Water line relocation                              | 3,000                     | 13,115                    | (10,115)                               |
| <b>Total Capital Outlay</b>                        | <u>131,840</u>            | <u>159,742</u>            | <u>(27,902)</u>                        |
| <b>Debt Service:</b>                               |                           |                           |  |
| Principal of debt                                  | 255,000                   | 255,000                   |  |
| Interest on long-term                              | 193,377                   | 193,377                   |  |
| Interest on temporary debt                         | 35,000                    | 63,165                    | (28,165)                               |
| <b>Total Debt Service</b>                          | <u>483,377</u>            | <u>511,542</u>            | <u>(28,165)</u>                        |
| <b>Total Expenditures</b>                          | <u>2,615,650</u>          | <u>2,327,497</u>          | <u>288,153</u>                         |
| <b>Other Financing Uses:</b>                       |                           |                           |  |
| Transfer to Capital Reserve Funds                  | 290,000                   | 290,000                   |  |
| <b>Total Other Financing Uses</b>                  | <u>290,000</u>            | <u>290,000</u>            |  |
| <b>Total Expenditures and Other Financing Uses</b> | <u><u>\$2,905,650</u></u> | <u><u>\$2,617,497</u></u> | <u><u>\$288,153</u></u>                |

TOWN OF LINCOLN  
WELFARE STATISTICS

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|                                      | <u>1991</u> | <u>1992</u> |
|--------------------------------------|-------------|-------------|
| Total Cases:                         | 58          | 46          |
| Total Persons Assisted:              | 113         | 89          |
| Single Persons                       | 22          | 20          |
| Families                             | 30          | 25          |
| Cases due to Medical Reasons         | 5           | 5           |
| Mothers awaiting AFDC                | 9           | 1           |
| One-Time Cases                       | 21          | 16          |
| Burials                              | 0           | 0           |
| Active Cases                         | 18          | 12          |
| Assistance Most Frequently Requested | rent        | rent        |
| Number of Monthly Rentals Paid       | 105         | 72          |
| Average Monthly Cost of Rent         | \$375       | \$273       |
| Food Vouchers Issued                 | 70          | 42          |
| Homeless Persons Assisted/Sheltered  | 6           | 6           |
| Enrolled in Work Program             | 13          | 18          |
| Cases Sanctioned                     | 5           | 4           |

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Births Registered in the Town of Lincoln, NH for the Year Ending Dec. 31, 1992

| Date of Birth | Place of Birth | Name of Child     | Name of Father        | Maiden Name of Mother |
|---------------|----------------|-------------------|-----------------------|-----------------------|
| February 4    | Littleton, NH  | Ashley Sarah      | Thomas O. Gochenaux   | Carol A. Geier        |
| February 13   | Littleton, NH  | Callie Ray        | Thomas Patrick Hughes | Deborah Renee Huddle  |
| February 25   | Littleton, NH  | Kate Leigh        | Jeffrey R. Woodward   | Lisa Beth Swenson     |
| February 26   | Littleton, NH  | Seth Devan        | James K. Hosford III  | Barbara Marie Huston  |
| July 7        | Littleton, NH  | Erica Glynn       | Robert Allen Haase    | Mary Ellen Glynn      |
| July 7        | Littleton, NH  | Marissa Elizabeth | Robert Allen Haase    | Mary Ellen Glynn      |
| August 7      | Littleton, NH  | Robert Charles    | Not Stated            | Bonnie Lynn Hewes     |
| August 14     | Littleton, NH  | Shannon Michelle  | Michael T. O'Connor   | Debra Ellen Bloom     |
| September 20  | Littleton, NH  | Austin Sparks     | Peter Wayne Tetley    | Julie Anne Lewis      |
| October 27    | Littleton, NH  | Mary Katherine    | David Leon Randall    | Louise Evon Shirah    |
| December 3    | Littleton, NH  | Ethan Francis     | John Charles Mead     | Karen Ann Gallant     |

# Marriages Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1992

| Date of Marriage | Name and Surname of Groom and Bride           | Res. of Each at Time of Marriage     |
|------------------|---|--------------------------------------|
| February 10      | Stephen R. Pelletier<br>Maria P. Beekens      | Hartford, CT<br>Hartford, CT         |
| April 4          | James E. Chandley<br>Joan Downing             | Watertown, MA<br>Watertown, MA       |
| May 9            | Kevin F. Savoy<br>Cynthia J. Barry            | Lincoln, NH<br>Lincoln, NH           |
| May 22           | John C. Mead<br>Karen Ann Gallant             | Lincoln, NH<br>Lincoln, NH           |
| June 11          | Thomas Anthony Diab<br>Caren Maria Klein      | Lincoln, NH<br>Norwell, MA           |
| June 13          | Richard Morris Bronson<br>Angeline Mae Landry | Lincoln, NH<br>Littleton, NH         |
| June 19          | Roger C. Harrington<br>Sarah A. Theriault     | Lincoln, NH<br>Lincoln, NH           |
| June 20          | Donald Irving Landry<br>Billie Marie Vaughn   | Lincoln, NH<br>Lincoln, NH           |
| June 21          | Anthony Paul Daniel<br>Tama Loreine Johnson   | Fayetteville, WV<br>Fayetteville, WV |
| August 2         | Michael Steve Heim<br>Karen Towle             | Lincoln, NH<br>Lincoln, NH           |
| August 7         | Curt A. Dexter<br>Cheryl L. Huntoon           | Littleton, NH<br>Lincoln, NH         |



# **Marriages Cont'd**

| <b>Date of Marriage</b> | <b>Name and Surname of Groom and Bride</b>     | <b>Res. of Each at Time of Marriage</b> |
|-------------------------|--|---|
| August 8                | John Angelo Gulinello<br>Lisa Ann Bocaner      | Dorchester, MA<br>Dorchester, MA        |
| August 8                | Michael Francis Touhey Jr.<br>Megan Jean Morse | Milford, MA<br>Dorchester, MA           |
| August 13               | George P. Spanos<br>Brenda Jane Griffiths      | Lincoln, NH<br>Lincoln, NH              |
| August 15               | Kerry John O'Connell<br>Kerri Ann Grace        | Lincoln, NH<br>Thornton, NH             |
| August 15               | Daniel Scott Smith<br>Kellee Ann Patterson     | Lincoln, NH<br>Lincoln, NH              |
| August 15               | Paul Joseph O'Donnell<br>Jennifer Martell Wood | Hingham, MA<br>Hingham, MA              |
| August 16               | Stewart Lawton Taylor<br>Mary Katharine Massa  | Providence, RI<br>Riverside, RI         |
| August 21               | Thomas J. Borman<br>Donna M. Ciraula           | Salem, MA<br>Salem, MA                  |
| September 5             | James M. Christopher<br>Lori A. Gilbar         | Lincoln, NH<br>Lincoln, NH              |
| September 17            | Melvin Edward Riggs<br>Doreen B. Hickson       | Plymouth, MA<br>Plymouth, MA            |
| September 25            | Daniel F. Linnell<br>Lorraine T. Manfre        | Dedham, MA<br>Dedham, MA                |

# Marriages Cont.d

| Date of Marriage | Name and Surname of Groom and Bride                | Res. of Each at Time of Marriage |
|------------------|--|----------------------------------|
| September 26     | Jonathan Sherman Adams<br>Angela Marie Smith       | Lincoln, NH<br>Lincoln, NH       |
| October 10       | Jonathan Allan Campbell<br>Michelle Lynne Curtis   | Lynn, MA<br>Lynn, MA             |
| October 11       | Robert P. DeGrazia Jr.<br>Lisamarie Cossette       | Taunton, MA<br>Taunton, MA       |
| October 12       | David Michael Ritt<br>Elizabeth Anne Fitzpatrick   | Harwich, MA<br>Harwich, MA       |
| October 12       | Thomas Christopher Warren<br>Tina Marie Mcglothlin | Norwood, MA<br>Norwood, MA       |
| October 17       | Joseph A. Drapeau<br>Janet M. McGinley             | Lincoln, NH<br>Lincoln, NH       |
| November 7       | Norman Anthony Araujo<br>Maria Medeiros Rose       | Lincoln, NH<br>Lincoln, NH       |
| November 10      | Steven Mark Rutherford<br>Tammi Lynn Stanwood      | Methuen, MA<br>Methuen, MA       |
| December 9       | Robert D. DeMello<br>Tara M. Wagoner               | Lincoln, NH<br>Lincoln, NH       |

Deaths Registered in the Town of Lincoln, NH for the Year Ending Dec. 31, 1992

| Date of Death | Place of Death    | Name and Surname of the Deceased | Name of Father         | Maiden Name of Mother |
|---------------|-------------------|----------------------------------|------------------------|-----------------------|
| January 6     | Lebanon, NH       | Donna Lee Beard                  | Clifford S. Wyman      | Constance Joseph      |
| January 24    | Littleton, NH     | Leslie B. Sargent, Jr.           | Leslie B. Sargent, Sr. | Romilla Campbell      |
| March 7       | No. Haverhill, NH | Winifred Raymond                 | Vital Michaud          | Unknown               |
| March 27      | Lincoln, NH       | Wayne R. Volkmann II             | Wayne R. Volkmann      | Linda K. Whipple      |
| April 1       | Littleton, NH     | William Patrick Boyle            | Donald J. Boyle        | Katherine G. Milney   |
| April 14      | Franconia, NH     | Frances J. Levasseur             | Adolphus Bruso         | Bridgett Doyle        |
| April 26      | Lincoln, NH       | Catherine M. O'Brien             | Edward Moran           | Mildred Dyer          |
| May 10        | Lincoln, NH       | Catherine Pivchik                | Unknown                | Unknown               |
| June 14       | Lincoln, NH       | John Raymond Faherty             | Robert P. Faherty      | Natalie Wotasek       |
| August 7      | Littleton, NH     | Robert Charles Handt             | Paul Leonard           | Bonnie Lynn Hewes     |
| October 4     | Littleton, NH     | Winifred M. Brooks               | Winfield A. Davis      | Mary O'Connell        |
| October 17    | Littleton, NH     | Joseph B. N. McInnis, Sr.        | Kenneth P. McInnis     | Kathleen C. Mulleavy  |
| October 20    | Franconia, NH     | Scott A. Fitzgerald              | Richard A. Fitzgerald  | Nancy Allen           |
| October 20    | Franconia, NH     | Matthew S. LeClair               | William J. LeClair     | Nancy Trombley        |
| October 23    | Littleton, NH     | Marie B. A. Beilock              | August Gallant         | Rose Ouelette         |
| October 28    | Littleton, NH     | Barbara Jean Moody               | Iner Peterson          | Helen Robinson        |
| October 30    | Littleton, NH     | Lena Mary Bouchard               | Thomas J. Ledger       | Alma M. Poirier       |
| November 29   | Littleton, NH     | Jean Paul Lehouillier            | Charles Lehouillier    | Lumina Tardiff        |





